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The role of research institutes in scientific support of state strategic plans

Abstract

Object: Article determines the main directions and conceptual approaches of research institutions in the framework of scientific support for the methodology of strategic planning in modern conditions.

Methods: The scientific abstraction method supported with information analysis and grouping.

Results: This article discusses current problems and key tasks of modernizing scientific-methodological and information-analytical support for the state strategic management of socio-economic development. Main trends in the evolution of objects and subjects of management in the conditions of digital transformation of the information society are investigated. In addition, this research describes the institutional basis for building and functioning of the strategic planning system of the Republic of Kazakhstan. Also, the article presents a structural diagram of a complex of heterogeneous models of strategic planning of socio-economic development. Project solutions have been proposed to build architecture and develop a prototype computer support system for scenario modeling technology in the development of multi-level strategic solutions for the planning of socio-economic development in the emerging infrastructure of the digital economy.

Conclusions: The study showed the importance and urgency of modernizing the methodological and analytical support of the strategic planning system of the Republic of Kazakhstan, considering the main consequences and requirements for the creation and dissemination of digital technologies in various spheres of society. The most important characteristics of innovative changes in the structure and content of strategic planning tasks, the solution of which relates to the unification of the format of presentation of quantitative and qualitative assessments in the digital environment have been revealed. This can improve the degree of validity and coherence of the planned decisions and regulatory measures developed by the state in the area of planning of socio-economic development and ensuring the national security of the Republic of Kazakhstan.

Keywords: research institutes, scientific support, strategic plans, socio-economic development, management processes.

Introduction

The key direction of public policy, which requires full legislative regulation, is the formation of a system of state strategic planning in the country, which would be adequate to the requirements of today. The world and our own experience show that the successful socio-economic development of the country largely depends on building an effective system of strategic planning. The absence of such an approach leads to the fact that the country is developing in a context of blurred strategic priorities and disunity of economic entities in achieving common goals. Accordingly, mechanisms for concentrating resources on solving medium-and long-term state tasks do not work. First of all, this is due to the country's transition to a long-term development strategy linking the development of the economy, social sphere, civil society, the country's financial system, its demographic, productive, intellectual and resource capabilities with national security objectives within the framework of public administration. This raises the number of questions related to issues of compliance with available reserve in the area of methodology, analytical, and information technology (instrumental) support the design, development, implementation and maintenance of systems and mechanisms of management, technology promotion of these initiatives. It is necessary to clearly understand the degree of solution of applied problems associated with the problems of strategic planning, the nature of possible gaps between the existing logical-cognitive and information-analytical potential of existing automated systems to

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support public administration functions, the tasks they face, as well as the real possibilities of "digitalization" of management processes.

Literature Review

Mechanisms of scientific justification, analysis of mathematical and instrumental tools used in the system of state strategic planning for justification and analysis, development and adjustment of management decisions to regulate socio-economic development, are sufficiently presented in the scientific literature.

Considering the basics of strategic planning, Belyakov, G.P., Belyakov, S.A., & Shpak, A.S. (2019) and Borbasova, Z.N., Sedlarskiy, T., Bezler, O.D. (2019) highlight the problems and shortcomings of the system and infrastructure of state strategic planning.

Some scientists note the existence of a peculiar gap in the field of methodological provision of state planning functions (Pupysheva, T.N. (2014), Maass, G. (2013)). The study of publications demonstrates the need to improve the regulatory and methodical, information-analytical and technological support of planning (Mironov, A.V. (2012), Sutherland, K.A. (2018)). It is impossible not to notice the growing discrepancy between the composition and content of management tasks, which are solved at different levels and in different areas of management of the strategic planning system, and the tools used to address them, including previously tested mathematical methods and models.

According to Bolander, K. & McGrath, C. (2020) the essence of the cause-and-effect approach in the strategic process, according to the author, is to conduct three procedures: 1) full and coordinated consideration of factors that affect the formation of sustainable development problems, risks of socio-economic development and threats to national security at the Federal, sectoral, regional and municipal levels; 2) establishing the relationship and synergy of factors to identify each problem (threat); 3) differentiated, coordinated, consistent and adequate choice of methods for solving problems and eliminating threats, taking into account the variety of factors that create problems and threats and the nature of their manifestation at the appropriate levels.

The current reality raises a whole range of problems, increasingly explored by the scientific community. Summarizing a large number of scientific studies using the example of strategic planning analysis at the meso level (regional level) Analiticheskiy doklad Analiz sistem strategicheskogo planirovaniya i prognozirovaniya Respubliki Belarus, Respubliki Kazakhstan i Rossiyskoy Federatsii (2014). has identified the following problems: 1) insufficient level of methodical support; 2) non-compliance with macroeconomic indicators in planned activities and aggregation of other indicators; 3) fragmentation of plans at different levels of government.

The latter is also influenced by changes in the technological order, one of the manifestations of which is the formation of the infrastructure of the information society based on the global spread and changes in the characteristics of communication and computer technology. Therefore, research institutes, due to the development of mathematical apparatus and information and analytical technologies, use these mechanisms to support research and manage socio-economic systems.

Methods

Strategic planning should be considered by all public authorities and management as a universal tool that provides a systematic and interrelated strategic goal setting, setting and implementing major public tasks using the mechanism of public-private partnership and integrated consideration of a variety of internal and external factors. It is strategic planning that can improve the efficiency and quality of public administration in the harsh conditions of globalization and increase strategic risks to development and threats to national security. A wide range of various sources of official information was processed, including normative legal and strategic policy documents, statistical data, scientific and specialized publications, information and reference materials of international organizations.

Results

The focus of scientific and methodological support of the strategic planning system as a mechanism of public administration is shifting towards the formation and implementation of unified algorithms for analyzing a huge array of information contained in strategic planning documents, the widespread use of software and mathematical tools for simulating the dynamics of complex socio-economic systems, methods for assessing the state of economic sectors and social spheres, and making management decisions on the choice of optimal development scenarios, to overcome the identified risks and threats. In this regard, it seems appropriate to strengthen the mechanisms for the formation of fundamental and applied research in the field of

Economics and public administration, creating a scientific and methodological environment for the digital economy, the legal framework for the widespread use of algorithms for "big data" and artificial intelligence technologies in the system of strategic planning for socio-economic development and ensuring national security. It is obvious that the research subject matter is of an interdisciplinary nature with a focus on practical results and the widespread use of IT technologies, which indicates systemic changes in the organization of scientific research, increasing the demands of customers to their results.

Analysis of the use of the project approach in state administration

In the Republic of Kazakhstan, the practice of applying the project approach in public administration is mainly related to the implementation of state programs.

The rules for the development of state programs were firstly approved in a Decree of the Government of the Republic of Kazakhstan dated January 21, 2003. These rules were developed in order to ensure a unified approach to the development of state programs in the Republic of Kazakhstan and defined organizational and methodological bases, General principles for the formation of state programs, the procedure for their development, approval and approval, as well as monitoring their implementation.

The analysis of the effectiveness of budgetary programmes was carried out in accordance with the Rules for assessing the effectiveness of budget programmes approved by the Government of Kazakhstan on 21 July 2004, which determined the manner in which budget programmes were conducted and assessed in the process of their planning, implementation and internal monitoring of their implementation. According to these rules, the evaluation of the effectiveness of budget programmes was carried out to determine the degree to which the ultimate goal of the programmes is achieved, using criteria of efficiency, timeliness, quality and cost effectiveness.

Peformance assessment is achieved by determining the direct and final outcome of the budget programme administrator. A direct result of the activities of the budget program administrator is a quantitative indicator, characterizing the volume of services provided (performed works) by the administrator of budget programs during the reporting period.

The result of the budget program administrator's activities is a qualitative indicator, characterizing the administrator of budget programs of public policy goals in the budget execution process.

In 2007, these Rules were amended by the decree Of the Government of the Republic of Kazakhstan dated August 20, 2007 on the issues of evaluating the effectiveness of budget programs in internal control over the implementation of budget programs.

It is also noted that during performance control the following are subject of verification:

– execution of measures by deadlines;

– expected results;

– indicators after the completion of the budget programs;

– targeted use of grants;

– guaranteed government loans;

– assessment of the efficiency and productivity of state assets.

The cost-effectiveness assessment refers to the fact that the monitored object has achieved the specified results using the smallest amount of public funds or the best result using the specified amount of public funds when fully implementing the measures provided for in the budget program passport.

Productivity assessment is determined by the ratio between the output of products, the volume of services rendered and other results of the activities of the objects of control and the material, financial, labor and other resources spent on obtaining these results.

The President of the Republic of Kazakhstan on 28 February 2007 in his annual address to the nation "New Kazakhstan in new world" highlighted the important direction of the Government of the Republic of Kazakhstan on building a qualitatively new model of state administration on principles of corporate governance, effectiveness, transparency and accountability.

In order to implement the message of the President of the Republic of Kazakhstan, the Government of Kazakhstan has developed a concept for the implementation of a results-based state planning system.

The aim of the Concept is to develop basic approaches and principles for the gradual formation and implementation of a well-functioning new model of state planning in the Republic of Kazakhstan.

The following objectives are set in order to achieve this goal:

– Development of new approaches to the development and content of policy documents aimed at increasing the independence of public authorities in decision-making, as well as strengthening their responsibility for the services provided and achieving final results by setting targets (indicators);

– Creating a logical vertical of state planning: strategic development goals of the country-strategic development goals of state bodies - specific tasks-indicators - budget resources;

– Reform of the budget process in order to ensure transparency and public control over the activities of state bodies related to the development and implementation of program documents and their use of budget funds.

The acceptation of the Budget Code was the basis for the transition to results-oriented budgeting.

The introduction of the state planning system allowed:

1) build a hierarchy of state planning documents: form a logical vertical of state planning, identify key areas of economic development and, through decomposition, direct the activities of state bodies to implement strategic objectives;

2) introduce new approaches to the development of program documents aimed at increasing the independence of state bodies, as well as strengthening their responsibility for the development of industries and areas, achieving targets and final results;

3) regulate all state planning processes, implement control over the implementation of documents of the state planning System (monitoring, evaluation);

4) create conditions for effective management of state and other resources in accordance with priorities and strategic objectives.

The stages of the state planning system include development, implementation, monitoring, evaluation and control. Strategic and program documents, strategic plans of state bodies, and territorial development programs are monitored based on the results of monitoring and evaluation.

The next important event in the development of Kazakhstan's public administration was the development of the Concept for the Improvement of the State Planning System, which was approved by the Government of Kazakhstan on August 2, 2013 No. 765. The concept of improving the Results-based Public Planning System is based on a comprehensive analysis of the current state planning system, taking into account international experience, which contains the basic principles and approaches for the further development of the public planning system, as well as defines the objectives and objectives of public policy on public planning.

Public planning is an integral part of effective and effective public administration.

The effectiveness of public administration largely depends on the approach applied. In our opinion, the introduction of a project approach to the system of government helps to improve the efficiency of the implementation of state programs.

By analyzing government planning regulations, the publications of experts and heads of government bodies revealed the following problems:

– Weak legislative regulation of the state planning process;

– Lack of appropriate guidelines on government and socio-economic development programmes;

– Certified project management professionals are not involved in the development and implementation of government programs and projects.

Assessing the effectiveness of government programs and projects

In order to effectively solve the problems of scientific and methodological support of the strategic planning system as a mechanism of public administration, we consider it appropriate to establish the following definition: "State needs in the field of scientific research – these are the results of search and applied research funded from the Federal or regional budget, expected and used by public authorities for the purpose of directly improving the mechanisms and solving the tasks of public administration in the sphere of competence established in accordance with legal acts, based on the principles of strategic planning." As a result, the functional criteria for the formation of a thematic list of research and applied research in the field of Economics and public administration are to:

the topics of applied research directly correspond to the key objectives of improving governance mechanisms, established the basic strategic planning documents;

– terms of reference, mechanism implementation and results of scientific research directly provided state needs in the sphere of competence of the public authority customer works;

– the results of scientific research represented a set of new knowledge and practically important information on the subject of research, as well as a necessary and sufficient list of tools and recommendations for the operational use of the results in the practical activities of the customer. The ideal interaction between customer and performer of the research work in the process of the acceptance procedures is the willingness to consolidate the main research results in the format of a plan ("road" maps) measures for their implementation in activities of a customer of works, the preparation of which will be identified and prevented possible implementation risks.

In the Republic of Kazakhstan, the Institute of economic research and the Kazakhstani Institute for strategic studies under the President of the Republic of Kazakhstan play a role in solving the tasks of scientific and methodological support of the strategic planning system.

The Institute of Economic Research has many years of experience in methodological and expert support of the state planning system in the country. The main activities of the Institute of Economic Research of a strategic nature are presented in Figure 1.

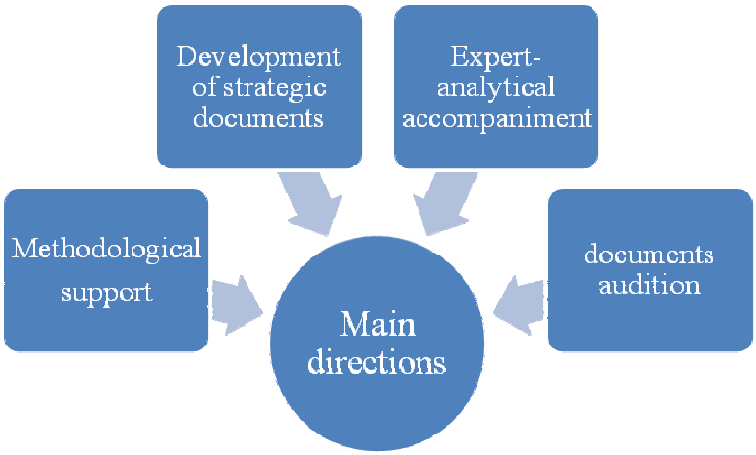

Figure 1. Main activities of the Institute of economic research

Note - compiled by the author on the basis of materials from the Institute of economic research (2020)

According to the Institute of economic research (2020), the main strategic directions include the following projects:

– Methodological support of the state planning system;

– Development of strategic and program documents (Strategic development plan until 2025; Export strategy; Updating of the Forecast scheme of territorial and spatial development of the country; Strategy for the development of the service sector in the Republic of Kazakhstan until 2030);

– Expert and analytical support for improving the monitoring of the implementation of documents of the state planning System (SSP);

– Revision of documents of the SSP (Strategic development plan of the Republic of Kazakhstan, state programs, etc.);

– Expert and analytical support of the implementation of the sustainable development Goals in Kazakhstan (recommendations for integrating the principles, objectives and indicators of the to the documents of state planning System; Assistance to local Executive bodies in the process of localizing the SDGs in the regions; Promotion of community involvement in the implementation of the SDGs).

Scientific justification of strategic documents carried out by the Institute of economic research plays an important role in the sustainable development of the national economy, which is determined not only by the size of the economic effect, but also primarily by the socio-political results of the activities of state bodies.

Expert and analytical support for improving the monitoring of the implementation of documents of the state planning System conducted by the Institute of economic research is necessary for:

– control over the solution of program tasks and achievement of the main planned results of implementation of strategic programs;

– evaluating the effectiveness of budget spending;

– assessment of the actual contribution of state programs to the socio-economic development of the country;

– improving the efficiency and effectiveness of program implementation.

The success and effectiveness of long-term development strategies, state and regional programs largely depends not only on the quality of development, but also on the mechanisms for their implementation. The implementation of these documents is carried out through the strategic plans of state bodies, strategies and development plans of national holdings and companies, industry programs and, of course, the national and local budgets.

An important role in the sustainable development of the national economy of the country is played by strategic plans of a socio-economic nature, which are formed on the basis of the developed strategic goals of the Strategic development plan of the Republic of Kazakhstan.

The main research activities of the Kazakhstan Institute for strategic studies under the President of the Republic are shown in figure 2.

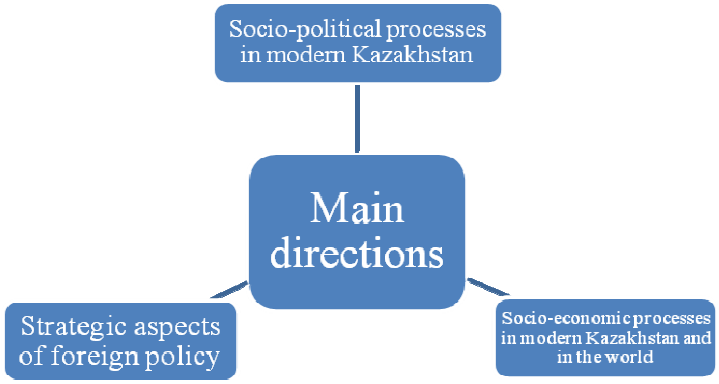

Figure 2. Main research directions of the Kazakhstan Institute for strategic studies under the President of the Republic of Kazakhstan

Note - Compiled by the author based on the materials of the Kazakhstan Institute for strategic studies under the President of the Republic of Kazakhstan (2020)

The main research areas of the Kazakhstan Institute for strategic studies under the President of the Republic of Kazakhstan (2020) include:

– Socio-political processes in modern Kazakhstan: analysis of the current political situation in Kazakhstan, including monitoring of the socio-political situation in the Republic of Kazakhstan; comprehensive research on political and ideological modernization; forecasting and modeling of socio-political processes; analysis of the state of political institutions, interethnic and interfaith relations, issues of countering religious extremism and terrorism; study of current media processes and information trends;

– Socio-economic processes in modern Kazakhstan and the world: research challenges and trends of social development of the Republic of Kazakhstan; monitoring the socio-economic situation in the Republic of Kazakhstan; study of tendencies of development of world economy and the analysis of their impact on the economy of Kazakhstan; analysis of regional development, including the study of the processes of urbanization and migration; study of the problems of economic security of the Republic of Kazakhstan;

– Strategic aspects of foreign policy: monitoring of modern geopolitical vectors and analysis of foreign policy strategies; monitoring of domestic and socio-economic development of neighboring countries; analysis of Kazakhstan's bilateral relations with Russia, China, the United States, Turkey, Central Asian countries, the European Union, the Eurasian Economic Union and the CIS; analysis of integration processes at the regional and global levels; study of international security and peacekeeping efforts of Kazakhstan.

According to the materials of the Kazakhstan Institute for strategic studies under the President of the Republic of Kazakhstan, the scientific justification of the country's strategic plans is due to the need to increase the efficiency of budget expenditures that ensure the structuring of budget expenditures according to the goals and objectives of long-term state policy.

Scientific support of projects carried out by the Kazakhstan Institute for strategic studies under the President of the Republic of Kazakhstan are designed to determine the goals, objectives and tools of state policy aimed at implementing the priorities of the country's strategic development and ensuring national security.

Summarizing our research, we note that the use of scientific support in the state strategic planning of the Republic of Kazakhstan has its own characteristics. Public administration, based on the scale of activity, is one of the areas that most often faces changes of various kinds. Here, scientific support provided by research institutes can be a so-called "universal technology for effective change management", since the advanced management methodology dictates the presence of constant monitoring for regular adjustments to the plan, its constant refinement and improvement of results. Therefore, in state strategic planning, it is important to focus not only on public policy, but also on scientific support.

Discussion

The methodology of strategic planning provides for a system of short -, medium-and long-term forecasts of socio-economic development, selection of priorities for technical and economic development, tools and mechanisms for their implementation.

Structuring of already adopted and developed socio-economic development programs is a necessary component of working on the strategy. Their targets and implementation measures should undergo a systematic coordination procedure, which will require evaluating the measure of their resource balance, identifying possible contradictions between targets and economic policy instruments, justifying the requirements for their synchronization, identifying bottlenecks and setting the task of supplementing the existing set of programs with new ones in order to ensure a critical mass of impacts on the course of reproduction processes and minimizing negative system effects.

In this work, the use of balance-based planning methods should be resumed, considering the limited scope and forms of their application determined by market mechanisms. An integral element of the process of developing a socio-economic strategy is forecasting, which should ensure the construction of several coordinated variants of socio-economic policy and scenarios for the development of the Russian economy and on this basis set the task of determining the preferred socio-economic policy. At the same time, a necessary condition for strategic planning is a clear goal setting, including the separation of goals, criteria for the success of development (fundamental goals and second-level goals with measurable macro indicators) and instrumental goals. To complete the strategic planning system, it is necessary to introduce norms of responsibility for achieving the planned results and using the necessary tools of macroeconomic policy. This includes establishing legal norms of economic responsibility of organizations and administrative responsibility of managers for meeting the development targets set by the Government.

Conclusion

Considering the activities of research institutes, it can be concluded that the scientific support of state strategic planning has the following components:

1) methodological support. The need to improve the methodology of strategic planning, and the impact of digitalization processes on objects and subjects of management at various levels in terms of unification of formats for describing heterogeneous information and standardization of the structure of its processing services creates prerequisites for the modernization of analytical and computer tools for strategic planning;

2) information support. Detailed information of a sociological, technological, economic, environmental and other nature determines the need for the formation of a methodology for building programming complexes and monitoring the development of socio-economic systems at various levels using methods of artificial intelligence technologies;

3) legal support. Legal education of civil servants, formation of their legal awareness of the value of state strategic planning, their awareness of its effectiveness and instrumental suitability in public activities;

4) personnel support. Improving the system of training qualified personnel (analysts) engaged in the field of state strategic planning. Specialists of this profile should be trained purposefully in higher education institutions, as part of the implementation of basic educational programs, as well as professional retraining and advanced training programs.

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Ж.Р. Аркенова, Р.А. Абрамов

Мемлекеттік стратегиялық жоспарларды ғылыми қамтамасыз етудегі ғылыми-зерттеу институттарының рөлі

Аңдатпа

Мақсаты: Қазіргі жағдайда стратегиялық жоспарлау әдіснамасын ғылыми қамтамасыз ету аясында ғылыми-зерттеу институттарының негізгі бағыттары мен тұжырымдамалық тәсілдерін анықтау.

Әдісі: Ақпаратты талдау және топтау арқылы көрсетілетін ғылыми абстракция әдісі.

Қорытынды: Мақалада әлеуметтік-экономикалық дамуды мемлекеттік стратегиялық басқаруды ғылыми-әдістемелік және ақпараттық-аналитикалық қамтамасыз етуді модернизациялаудың өзекті мәселелері мен

негізгі міндеттері қарастырылған. Ақпараттық қоғамның цифрлық трансформациясы жағдайында басқару объектілері мен субъектілері эволюциясының негізгі тенденциялары зерттелді. Бұдан басқа, осы зерттеуде Қазақстан Республикасының стратегиялық жоспарлау жүйесін құрудың және оның жұмыс істеуінің институционалдық негіздері сипатталды. Мақалада әлеуметтік-экономикалық дамуды стратегиялық жоспарлаудың гетерогенді модельдері кешенінің құрылымдық диаграммасы келтірілген. Цифрлық экономиканың дамып келе жатқан инфрақұрылымы жағдайында әлеуметтік-экономикалық дамуды жоспарлау үшін көп деңгейлі стратегиялық шешімдерді әзірлеу кезінде архитектураны құру және сценарийді модельдеу технологиясын қолдаудың компьютерлік жүйесінің прототипін жасау бойынша жобалық шешімдер ұсынылған.

Тұжырымдама: Жүргізілген зерттеу қоғам өмірінің әртүрлі салаларында цифрлық технологияларды құру мен таратудың негізгі салдарлары мен талаптарын ескере отырып, Қазақстан Республикасының стратегиялық жоспарлау жүйесін әдістемелік және талдамалық қамтамасыз етуді жаңғыртудың маңыздылығы мен өзектілігін көрсетті. Стратегиялық жоспарлау міндеттерінің құрылымы мен мазмұнындағы инновациялық өзгерістердің маңызды сипаттамалары анықталды, олардың шешімі сандық және сапалық бағалауды ұсыну форматын біріздендірумен байланысты. Бұл әлеуметтік-экономикалық дамуды жоспарлау және Қазақстан Республикасының ұлттық қауіпсіздігін қамтамасыз ету саласында мемлекет әзірлейтін, жоспарланатын шешімдер мен нормативтік шаралардың негізділігі мен келісу дәрежесін арттыруға мүмкіндік береді.

Кілт сөздер: ғылыми-зерттеу институттары, ғылыми қолдау, стратегиялық жоспарлар, әлеуметтік-экономикалық даму, басқару процестері.

Ж.Р. Аркенова, Р.А. Абрамов

Роль научно-исследовательских институтов в научном обеспечении государственных стратегических планов

Аннотация

Цель: Определить основные направления и концептуальные подходы научно-исследовательских институтов в рамках научного обеспечения методологии стратегического планирования в современных условиях.

Методы: Метод научной абстракции, поддерживаемый анализом и группировкой информации.

Результаты: В статье рассмотрены актуальные проблемы и ключевые задачи модернизации научно-методического и информационно-аналитического обеспечения государственного стратегического управления социально-экономического развития. Исследованы основные тенденции эволюции объектов и субъектов управления в условиях цифровой трансформации информационного общества. Кроме того, в данном исследовании описаны институциональные основы построения и функционирования системы стратегического планирования Республики Казахстан. Также представлена структурная схема комплекса разнородных моделей стратегического планирования социально-экономического развития. Предложены проектные решения по построению архитектуры и разработке прототипа компьютерной системы поддержки технологии сценарного моделирования при разработке многоуровневых стратегических решений для планирования социально-экономического развития в условиях формирующейся инфраструктуры цифровой экономики.

Выводы: Проведенное исследование показало важность и актуальность модернизации методического и аналитического обеспечения системы стратегического планирования Республики Казахстан с учетом основных последствий и требований создания и распространения цифровых технологий в различных сферах жизнедеятельности общества. Выявлены важнейшие характеристики инновационных изменений в структуре и содержании задач стратегического планирования, решение которых связано с унификацией формата представления количественных и качественных оценок в цифровой среде. Это позволит повысить степень обоснованности и согласованности планируемых решений и нормативных мер, разрабатываемых государством в области планирования социально-экономического развития и обеспечения национальной безопасности Республики Казахстан.

Ключевые слова: научно-исследовательские институты, научное обеспечение, стратегические планы, социально-экономическое развитие, управленческие процессы.

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Analysis of the relationship between gross domestic product (GDP) and development of the transport industry in Kazakhstan

Abstract

Object: Logistics became a very crucial business in many countries. Meanwhile, the main transport routes connecting the continents of Asia and Europe pass through the territory of Kazakhstan. In this sense, Kazakhstan's geographical location is of commercial importance. Logistics amount to the 20% to 30% of the gross domestic product (GDP) in developed countries. This study aims to evaluate the effect of the changes in gross domestic product (GDP) on the developments in the transportation sector by analyzing the relation between the GDP and major indicators of the transportation sector.

Methods: The data obtained from this study is evaluated using time series analysis and regression analysis methods.

Findings: The transportation system is an important part of the infrastructure of Kazakhstan and has a great impact on the level of development of the country's economy. Therefore, analyzing these developments is very important both for understanding the development of the transport sector and for predicting the future of the sector. In this study, the relationship between the variables considered as the main indicator in the transportation sector and the gross national product was analyzed and the effect of the development in the gross national product on the developments in the transportation sector was determined.

*Conclusions:*H1a: The effect of GDP on FRTRANS is explained with the linear regression model; H1b: The effect of GDP on FRTTRANS is explained with the linear regression model; H1c: The effect of GDP on PSCTRANS is explained with the linear regression model; H1d: The effect of GDP on PSCTTRANS is explained with the linear regression model; H1e: The effect of GDP on FT_RAIL can't be explained with the linear regression model; H1f: The effect of GDP on PT_RAIL can't be explained with the linear regression model.

Keywords: Logistics, Logistics Centers, Transportation, GDP, Kazakhstan, Time Series Analysis, Regression Analysis.

Introduction

Kazakhstan is a country located in the intersection of major transportation routes and is one of the major players in the global retail markets– China, Russia, and Eastern and Western Europe. Hence, it holds promise as a possible route and location for modern logistics centers (LC) that will serve the new Silk Road. There are five international transit railway routes, six international transportation corridors, and many high-capacity pipelines within its borders. New international logistics centers that will be established by the Eurasian Economic Community (EurAsEC) until 2020 will also create additional prospects for the logistics services market in Kazakhstan (evrazes.com, 2018).

As such, the task of developing the transportation and logistics infrastructure continues to be relevant. For Kazakhstan, it is especially important to establish a logistic system based on regional centers. Such a system will improve the efficiency of the existing transportation infrastructure.

In Kazakhstan, the development of logistics effects, before anything else, the dynamics of the economic development, which requires the universalization of the transport system for it to serve the logistical needs adequately. Whereas the average GDP growth was 10,2 % in the 2006-2007 period, it became 2.3% and 6%, respectively in the 2008-2009 and 2010-2014 periods (www.stat.gov.kz, 2018).

The economic growth of Kazakhstan raised to 4% in 2014 with a balanced and widespread enlargement in all sectors of the economy. With the contribution of various positive factors, such as high global oil prices, a moderate increase in the oil production, continuing fiscal stimulus, and better global economic conditions,

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the national GDP is expected to grow 3.5% to 4% in 2018. In addition, the anticipated medium-term GDP growth in the 2018-2022 period is 3.7%.

The transportation infrastructure of Kazakhstan supports all kinds of transportation modes: such as railways, highways, pipelines (oil and gas lines), maritime lines (river and sea), and airways. In turn, Kazakhstan has many logistics capabilities that serve these modes: such as train stations, airports, service providers, repair and maintenance services, transport workers, and passenger services (Panasyuk et.al. 2013).

Transportation sector plays an important role in the Kazakhstan economy. The reason behind this fact is that Kazakhstan has vast lands, so its economy is commodity based. Railway transportation is the basis of the transportation infrastructure of the country with a freight volume of 237 billion tons/kilometer in 2016 (46%). This ratio is 31%, 22%, and 1% respectively for road transportation, pipeline transportation, and air and sea transportation.

Performance of the Kazakhstan logistics sector both in international and national trade is crucial for its national economic development. According to the 2018, World Bank Report, Kazakhstan ranked 71 among 160 countries in terms of logistics performance index (LPI). When compared with its status in 2016 (rank 77), this is an upward movement of six lines, and an upward movement of 17 lines when compared with its status in 2014 (rank 88). Kazakhstan improved and modernized its transportation infrastructure by investing to railroads, roads, and logistics infrastructure. Thus, Kazakhstan effectively integrates with global trade and made good headway in developing its transportation infrastructure (lpi.worldbank.org, 2018).

An important tool for the development of the logistics sector of the Republic of Kazakhstan is the investments in the logistics infrastructure (logistics centers, logistics parks, logistics areas, distribution centers, depots, etc.). According to the State Program on the development and integration of the transportation infrastructure until 2020 and the Transportation Strategy, 2015 (online.zakon.kz, 2018), the Republic of Kazakhstan is planning to build Transportation and Logistics Centers all around the country.

There are a lot of logistics centers and free trade areas in Kazakhstan. The best knowns are the High-Tech Logistics Center in Almaty and DAMU-Almaty Industrial Logistics Center. The first one is used to transport the products imported from Russia and Europe to inland and the other Central Asian countries. Whereas the second provides integrated logistics services such as storage, shipping, custom procedures, and repackaging. Besides these, there are two TLC's in Astana and Shymkent. In addition, four more will be built in Aktobe and Pavlodar.

Whereas Aktobe TLC mostly handles transit cargos from Russia and Europe, Astana TLC handles cargos sent to Russian inland. DAMU depots in Almaty are only leased for storage. This terminal mainly handles cargos going to Central Asia, Mongolia, and China. Cargos to and from China (imports and exports) go to Dostık and Khorgos. Exports to the U.S.A. and Africa are sent through the port in Bandar Abbas and imports coming from there are handled in this port. Secondhand cars are mostly imported from the U.S.A.

The construction of Shymkent TLC (25 thousand meter square) cost approximately 15.8 billion KZT and was financed by the Development Bank of Kazakhstan. This center complies with the requirements for an A-class storehouse according to the international Knight Frank classification. The estimated area required to meet the storage and transportation needs of the southern region is 1 million meter squares. The volume of goods increased from 111 million tons in 2011 to 155 million tons in 2015 (www.sk.kz, 2018).

International Road Transportation Union has 317 member firms in Kazakhstan. International Transportation giants such as ECW Logistics (Netherlands), TKA Logistics (Germany), and Unico has branch offices in Kazakhstan. However, freight transports from Russia is mostly (approximately 90%) done by small firms. The biggest of these are Selta LLC, Delovye Linii LLC, and Sovtransauto Group. The financial statements of these firms are not open to the public.

One can observe important developments in the transportation sector of Kazakhstan, especially after 2007. In parallel with the developments in its national economy, big steps are taken in the transportation sector, both in terms of its economic effect and its technical backbone. It is crucial to analyze these developments both to understand the development of the transportation sector and to estimate the future of the sector. This study aims to evaluate the effect of the changes in gross domestic product (GDP) on the developments in the transportation sector by analyzing the relation between the GDP and major indicators of the transportation sector.

The main hypothesis of this study is: H1: In Kazakhstan, GDP effects the developments in the transportation sector. We developed six more sub-hypotheses: H1a: The effect of GDP on the variable FRTRANS is explained with the linear regression model. H1b: The effect of GDP on the variable FRTTRANS is explained with the linear regression model. H1c: The effect of GDP on the variable PSCTRANS is explained with the

linear regression model. H1d: The effect of GDP on the variable PSCTTRANS is explained with the linear regression model. H1e: The effect of GDP on the variable FT_RAIL is explained with the linear regression model. H1f: The effect of GDP on the variable PT_RAIL is explained with the linear regression model.

Literature Review

Nowakowski (Nowakowski, 2011) analyzed the projects proposed for the European Logistics Excellence Award in 2011 and formulated the trends of current logistics technologies applied by companies. He also presented the general assumptions of the winning projects.

Yerniyazova's (Yerniyazova, 2012) study has dealt with the fundamentals of state regulation of the transport industry and the experience of foreign countries in this field. The current situation and development trends of railway transport in the Republic of Kazakhstan are analyzed together with the current system of state regulation, aiming for further optimization.

Bodaubayeva's (Bodaubayeva, 2015) study addressed the theoretical and practical issues of the formation of industrial and logistics parks and focused on the idea of logistics integrating production, transportation, storage and distribution into a uniform commodity distribution chain. In addition, it offers a functioning model of industrial and logistics parks, which includes 4 blocks as logistics, industrial, innovative and administrative and service, and analyzes the development of logistics centers in Kazakhstan.

The study of Myrkhalykov et al. (Myrkhalykov et al., 2016) deals with the problem of evaluation and the current state of the transport system and its role in increasing the adaptability of the textile industry. The basis of the study of the development trends and prospects of the transport system and its role in increasing the adaptability of the textile industry is a modern economy that aims to increase the efficiency of individual sectors as a whole. The article draws attention to the transport system management experience and draws conclusions about the role of the textile industry in enhancing its adaptability.

Raimbekov et al. (Raimbekov et al., 2016) discusses Kazakhstan's freight-producing economy in their study. It covers transportation and logistics issues related to the necessary criteria of such services. Economic development of the production chain occurs. Suggestions are developed on the improvement of logistics services and efficiency of logistics units in the economic sectors that generate freight.

In the study of Muftigaliyeva et al. (Muftigaliyeva et al., 2016) strategic management questions, features of the formation and development of the railway industry of the Republic of Kazakhstan are shown. Special attention has also been paid to evaluating the strategic management of the real economy sector.

Suits et al. (Suits et al., 2017) examine the current situation of the transportation and logistics system and the problems from its location in order to increase the efficiency of the textile industry. The basis of the study was the current results of the authors in this field and the current trends in the modern course of the country's economy. Based on the programs and concepts adopted regarding the development of the industry, the course aims to increase the effectiveness of individual industries and their totals as a whole.

Daubayev et al. (Daubayev et al., 2017) states in their study that the transportation complex makes a significant contribution to the GDP of many developing countries. However, he also says that not all modern transport models fully meet the needs of modern society. Therefore, the purpose of his work is to improve the organizational and economic mechanisms of the development of the transport industry in the Republic of Kazakhstan and to address various technologies for it. The authors looked at the potential transport accessibility of the most demanding routes to create a universal transport infrastructure optimization model. Astana's transportation model was developed using mathematical modeling methods. The practical value of this research is that policy makers can use their results to optimize shipping flows and avoid additional shipping costs.

The article by Tasmaganbetov and Tasmaganbetova (Tasmaganbetov & Tasmaganbetova, 2018) examines the role of the transport potential of the Republic of Kazakhstan in the development of logistics infrastructure in market conditions and aims to ensure the efficient movement of material flow, the determined role of information flow in the logistics system. The article also describes the role of logistics in the planning, management and control of the movements of materials, information and financial resources in different systems. In addition, the activities of Kazakhstan transport and logistics centers providing logistics services in the railway sector are analyzed.

Kunyazov (Kunyazov, 2019) discusses current priorities for the development of macro logistic systems of the Republic of Kazakhstan, which contributes to the development of innovation and import substitution in the industry and business sector. In the process of conducting the research, taking into account the international integration factors, existing production areas and macro logistic problems that hinder innovation with-

in the framework of the functioning of vertical macro systems in the Republic of Kazakhstan were identified, and development and import substitution in economic sectors were formulated. Practical recommendations have been developed for each aspect that predetermines the increasing role of macro logistics systems in the innovative development of the economy and the implementation of import substitution business projects.

Allahverdieva et al. (Allahverdieva et al., 2019) analyze the peculiarities of the organization and development of the national transport system of the Republic of Kazakhstan, the current problems in their article. The article also includes the benefit of GDP in the transportation sector of the Republic of Kazakhstan in the transportation sector of the Republic of Kazakhstan, freight and turnover of the Republic of Kazakhstan, wage capacity and wage return, the depreciation rate of fixed assets in the transportation sector, lighting and labor productivity. The indicators, yield and capacity of the transportation sector in the Republic of Kazakhstan, the efficiency of the transportation sector, passenger traffic and passenger turnover in the Republic of Kazakhstan have been analyzed and evaluated.

In the article by Baibossynov et al. (Baibossynov et al., 2019), the main aspects of the further improvement of the socio-economic modernization of Kazakhstan are presented, the role of transport and logistics infrastructure is growing rapidly, taking an international dimension, and highlighting transport transit as one of the leading functions of the national transport system. Accordingly, it is necessary to determine the main trends in the development of the international logistics services market. As the Eurasian Economic Union, it is necessary to determine the impact aspects of the "Silk Road Economic Belt" initiatives in the development of the integration unions and Kazakhstan's transportation and logistics infrastructure.

The study by Zhen et al. (Zhen et al., 2019) solves a strategic level decision problem in determining the optimum location of logistics centers, taking into account the scale of facilities in an integrated closed loop supply chain network.

Chen et al. (Chen et al., 2019), in their study named 'Kerry Logistics - Paving the New Silk Road', touched upon China's logistics strategies, logistics expenditures, Silk Road, and its future. It also says that China's logistics spending is around 14.5% of its GDP, which is higher than that of other developing countries such as India and South Africa.

Safdar et al. (Safdar et al., 2020) have studied and developed a model to reduce environmental impact and increase social and economic impacts in reverse logistics network design. They considered a multi-purpose reverse logistics network and triple result approach while developing the model.

Beknazarov et al. (Beknazarov et al., 2020) aimed to investigate the factors affecting the workforce in the supply chain in their study. In the study, they took the labor market of the Turkestan region of the Republic of Kazakhstan as the indicator region. According to the results, agricultural and industrial supply chains dominate the region and the former is significantly widespread. In addition, common factors affecting the labor surplus of a region (country) have been identified in the study based on the example of the region in question. The main factors are the high natural and mechanical population growth rate; high human resource growth rates, outpacing jobs growth; the dominant rural population; a deeper crisis in traditional industries and reduced business demand for the workforce.

Methods

We used data regarding six major indicators of the transportation sector and GDP between 2007Q1 and 2018Q2 (Table 1). We first analyzed the variables for stationarity. Non-stationary variables are transformed to stationary series with differential operations. Resulting series are used to create a linear regression model, which will be used to analyze the effect of GDP on six individual variables.

The time series is a cluster of values for a variable in time order; most commonly, it is taken at successive equally spaced points in time (Sevüktekin & Çınar, 2014). The values do not need to be observed in equally spaced points in time. However, it is important for a healthy analysis.

In this study, we used the augmented Dickey-Fuller test to analyze the stationarity. Dickey-Fuller Test accepts the series of the null hypothesis (H_0) as non-stationary (unit root exists). According to this hypothesis, big values of test statistics support the H_0 hypothesis.

A regression analysis aims to estimate the relationships between a dependent variable and one or more independent variables. When the degree of association is analyzed, the variables in question are classified into two groups, namely dependent and independent variables. Independent variables are the ones that can change without external intervention. Therefore, “results” are the ones that are classified as the dependent variables. It’s important to note that there is a causal relationship between an independent and dependent variable. This is called the causality relation (Nakip, 2013).

The significance of a regression model is determined by an ANOVA (F) test. A high statistical significance shows that the regression function describes the relationship between the independent and the dependent variable accurately, thus can be used for prediction. The statistical significance of variable coefficients (Beta coefficient) can be determined with a Student's t-test.

In the regression analysis, the explanatory force of the independent variable on the dependent variable is determined using the corrected coefficient of determination (corrected R-square). The square of the correlation coefficient (in case of a multi-variable regression, multi-correlation coefficient) is called the determination coefficient. In addition, the value of the determination coefficient, as calculated according to the number of dependent variables and data, is called the corrected coefficient of determination (corrected R-square). A high corrected R-square value proves the statically significance of the model. Therefore, it is used to compare models with different independent variables.

Variable (beta) coefficients of the model are interpreted as a correlation coefficient. A positive coefficient shows that the relation between the dependent and independent variables is in the same direction, whereas a negative coefficient shows that this relation is in the opposite direction. The standard regression coefficient shows the value of variables when converted to a standard normal variable. Witlessness of standard regression coefficients (independent of the measuring unit of variables) provides convenience in interpretation.

In a regression model using non-stationary variables, parameter estimations can be outside the reasonable limits and economical interpretation of results can be nonsensical even though we get significant t-statistics and high determination coefficients In case of spurious regression, the differences between variables can be used to estimate the regression model (Akdeniz, 2012).

Results

Definitions of study variables are given in Table 1. We used six major indicators of Kazakhstan transportation sector as variables. In addition, we analyzed the effect of GDP on these variables using regression analysis.

Table 1. Explanations regarding the Variables Used in the Study

Variable Name	Variable Definition
GDP	Gross Domestic Product
FRTRANS	Transportation of freight luggage, thsd. tons
FRTTRANS	Freight turnover, mln. ton/kms
PSCTRANS	Transportation of passengers, thsd. people
PSCTTRANS	Passenger turnover, mln.passenger/kms
FT_RAİL	Freight turnover, mln. ton/kms
PT_RAİL	Passenger turnover, mln.passenger/kms

We provided explanatory statistics regarding these variables be given in Table 2. We used data belonging to 2007Q1-2018Q2 period. Minimum, maximum, median and standard deviation values for all variables are presented.

Table 2. Explanatory Statistics on the Variables

	Minimum	Maximum	Median	Std. Deviation
GDP	2536234,900	17959216,600	8010275,198	3734611,540
FRTRANS	416255,770	1133505,910	763444,873	205580,115
FRTTRANS	77115,960	153493,900	113467,333	22111,827
PSCTRANS	2328337,700	6083403,530	4345824,803	1176203,743
PSCTTRANS	25345,600	72620,500	50320,404	14765,499
FT_RAİL	43956,600	76130,600	57236,066	7595,411
PT_RAİL	2945,500	6765,700	4408,424	949,684

Stationarity of the variables is analyzed with the augmented Duckey-Fuller test and resulting data is given in Table 3. Unit root test showed that the variable FT_RAİL is stationary. We also determined that the first difference of the variables FRTRANS, PT_RAİL and PSCTTRANS, and the second difference of the variables GDP, FRTTRANS and PSCTRANS are stationary.

Table 3. Analysis Results on the Stationarity of the Variables

		Critical Values			Results	
		1%	**5%**	**10%**	**T-statistic**	**P-value**
GDP	Level	-4,1985	-3,52362	-3,1929	-2,208653	0,4724
	I. Difference	-4,1985	-3,52362	-3,1929	-2,794332	0,2074
	II. Difference	**-4,1985**	**-3,52362**	**-3,1929**	**-56,62221**	**0,0000**
FRTRANS	Level	-4,1985	-3,52362	-3,1929	-0,186267	0,9913
	I. Difference	**-4,19234**	**-3,52079**	**-3,19128**	**-14,85733**	**0,0000**
FRTTRANS	Level	-4,1985	-3,52362	-3,1929	-1,58557	0,7814
	I. Difference	-4,1985	-3,52362	-3,1929	-1,68803	0,7385
	II. Difference	**-4,1985**	**-3,52362**	**-3,1929**	**-16,73685**	**0,0000**
FT_RAIL	**Level**	**-4,17564**	**-3,51308**	**-3,18685**	**-3,89485**	**0,0204**
PT_RAIL	Level	-4,17564	-3,51308	-3,18685	-2,252577	0,4501
	I. Difference	**-4,19234**	**-3,52079**	**-3,19128**	**-6,399821**	**0,0000**
PSCTRANS	Level	-4,1985	-3,52362	-3,1929	0,784545	0,9996
	I. Difference	-4,1985	-3,52362	-3,1929	-0,718535	0,9648
	II. Difference	**-4,1985**	**-3,52362**	**-3,1929**	**-13,97578**	**0,0000**
PSCTTRANS	Level	-4,19234	-3,52079	-3,19128	0,736902	0,9995
	I. Difference	**-4,19234**	**-3,52079**	**-3,19128**	**-5,853327**	**0,0001**

As a result, we used the stationary difference levels of variables for regression analysis.

Table 4. Linear Regression Model Findings between FRTRANS and GDP

	Regression Coefficients	**Standard Regression Coefficients**	**T**	**P**
CONSTANT	2301,624		0,135	0,894
GDP	0,027	0,692	6,206	0,000
R	**R square**	**Corrected R square**	**F**	**P**
,692[a]	0,478	0,466	38,521	,000[a]

When the explanatory variable (independent variable) is GDP, and the explained variable (dependent variable) is FRTRANS, the resulting linear regression model is given in Table 4. ANOVA test proved this model statistically significant. Besides the coefficient of determination (corrected) was 0.466. Therefore, in this model, GDP could explain the 46.6% of the variations in FRTRANS. Besides, there is a linear relation in the positive direction between these two variables as the correlation coefficient (0.692) proved. Student's t-test showed that the coefficient for the GDP variable is statistically significant. According to these results, we wrote the formula for the regression line as **FRTRANS = 2301,624 + 0,027xGDP**. According to the standard regression coefficient, a one-point increase in the GDP causes a 0.692 unit increase in FRTRANS.

Table 5. Linear Regression Model Findings between FRTTRANS and GDP

	Regression Coefficients	**Standard Regression Coefficients**	**T**	**P**
CONSTANT	-1140,070		-0,600	0,551
GDP	0,004	0,780	8,068	0,000
R	**R square**	**Corrected R square**	**F**	**P**
,780[a]	0,608	0,598	65,088	,000[a]

When the explanatory variable (independent variable) is GDP, and the explained variable (dependent variable) is FRTTRANS, the resulting linear regression model is given in Table 5. ANOVA test proved this model statistically significant. Besides the coefficient of determination (corrected) was 0.598. Therefore, in this model, GDP could explain the 59.8% of the variations in FRTTRANS. Besides, there is a linear relation in the positive direction between these two variables as the correlation coefficient (0.780) proved. Student's t-test showed that the coefficient for the GDP variable is statistically significant. According to these results, we wrote the formula for the regression line as **FRTTRANS = -1140,070 + 0,004xGDP**.

According to the standard regression coefficient, a one-point increase in the GDP causes a 0,780-unit increase in FRTTRANS.

Table 6. Linear Regression Model Findings between PSCTRANS and GDP

	Regression Coefficients	**Standard Regression Coefficients**	**T**	**P**
CONSTANT	-47507,704		-0,678	0,502
GDP	0,099	0,645	5,470	0,000
R	**R square**	**Corrected R square**	**F**	**P**
,645[a]	0,416	0,402	29,922	,000[a]

When the explanatory variable (independent variable) is GDP, and the explained variable (dependent variable) is PSCTRANS, the resulting linear regression model is given in Table 6. ANOVA test proved this model statistically significant. Besides the coefficient of determination (corrected) was 0.402. Therefore, in this model, GDP could explain the 40.2% of the variations in PSCTRANS. Besides, there is a linear relation in the positive direction between these two variables as the correlation coefficient (0.645) proved. Student's t-test showed that the coefficient for the GDP variable is statistically significant. According to these results, we wrote the formula for the regression line as **PSCTRANS = -47507,704 + 0,099xGDP**. According to the standard regression coefficient, a one-point increase in the GDP causes a 0,645-unit increase in PSCTRANS.

Table 7. Linear Regression Model Findings between PSCTTRANS and GDP

	Regression Coefficients	**Standard Regression Coefficients**	**T**	**P**
CONSTANT	333,614		0,403	0,689
GDP	0,001	0,388	2,731	0,009
R	**R square**	**Corrected R square**	**F**	**P**
,388[a]	0,151	0,131	7,459	,009[a]

When the explanatory variable (independent variable) is GDP, and the explained variable (dependent variable) is PSCTTRANS, the resulting linear regression model is given in Table 7. ANOVA test proved this model statistically significant. Besides the coefficient of determination (corrected) was 0.131. Therefore, in this model, GDP could explain the 13.1% of the variations in PSCTTRANS. Besides, there is a linear relation in positive direction between these two variables as the correlation coefficient (0.388) proved. Student's t-test showed that the coefficient for the GDP variable is statistically significant. According to these results, we wrote the formula for the regression line as **PSCTTRANS = 333,614+ 0,001xGDP**. According to the standard regression coefficient, a one-point increase in the GDP causes a 0,388-unit increase in PSCTTRANS.

Table 8. Linear Regression Model Findings between PT_RAİL and GDP

	Regression Coefficients	**Standard Regression Coefficients**	**T**	**P**
CONSTANT	-23,110		-0,222	0,825
GDP	0,000	0,009	0,056	0,956
R	**R square**	**Corrected R square**	**F**	**P**
,009[a]	0,000	-0,024	0,003	,956[a]

When the explanatory variable (independent variable) is GDP, and the explained variable (dependent variable) is PT_RAIL, the resulting linear regression model is given in Table 8. ANOVA test failed to show any statistically significant relation in this model. As a result, GDP has no effect on PT_RAIL.

Table 9. Linear Regression Model Findings between FT_RAİL and GDP

	Regression Coefficients	**Standard Regression Coefficients**	**T**	**P**
CONSTANT	57683,632		50,772	0,000
GDP	0,000	0,042	0,271	0,788
R	**R square**	**Corrected R square**	**F**	**P**
,042[a]	0,002	-0,022	0,073	,788[a]

When the explanatory variable (independent variable) is GDP, and the explained variable (dependent variable) is FT_RAIL, the resulting linear regression model is given in Table 9. ANOVA test failed to show any statistically significant relation in this model. As a result, GDP has no effect on FT_RAIL.

Conclusions

The transportation sector is very important for Kazakhstan and is a rapidly developing sector in her economy. While some modes of transportation are characterized as an oligopoly (airline, railway, and pipeline transportation), other modes are characterized by free competition (railroad and naval transportation).

Transportation has shown rapid development in the last decade in the Republic of Kazakhstan, both because of her national market and her relations with other states. Sector plays an important role in the region both is economy and sociology. However, its development is not homogenous throughout the region.

When compared with developed countries, transportation sector of Kazakhstan is not competitive. Its share in GDP and total investments tends to drop; therefore, the sector does not have sustainable development.

In conclusion:

H1a: The effect of GDP on FRTRANS is explained with the linear regression model;

H1b: The effect of GDP on FRTTRANS is explained with the linear regression model;

H1c: The effect of GDP on PSCTRANS is explained with the linear regression model;

H1d: The effect of GDP on PSCTTRANS is explained with the linear regression model;

H1e: The effect of GDP on FT_RAIL can't be explained with the linear regression model;

H1f: The effect of GDP on PT_RAIL can't be explained with the linear regression model.

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Қазақстандағы көлік өнеркәсібінің дамуы мен жалпы ішкі өнім арасындағы байланысты талдау

Аңдатпа

Мақсаты: Көптеген шет мемлекеттерде логистика көп жылдардан бері іскери құрал болып келеді. Осы орайда Азия мен Еуропа континенттерін байланыстыратын негізгі көлік бағыттары Қазақстан арқылы өтеді. Бұл тұрғыдан алғанда Қазақстанның географиялық орналасуының коммерциялық маңызы өте зор. Осындай логистикалық жүйелер жетекші өнеркәсіптік дамыған елдердің жалпы ішкі өнімдерінің (ЖІӨ) 20-30 %-ын құрайды. Бұл зерттеу жұмысының мақсаты, көлік секторындағы негізгі көрсеткіштер ретінде бағаланған айнымалылар мен жалпы ішкі өнім арасындағы байланысты талдау арқылы жалпы ішкі өнімнің дамуы көлік секторындағы оқиғаларға қаншалықты әсер ететінін анықтау болып табылады.

Әдісі: Көлік өнеркәсібі мен жалпы ішкі өнім арасындағы байланысқа қатысты жиналған деректер уақыт сериясы және регрессия әдістері арқылы талданған.

Қорытынды: Көлік жүйесі Қазақстандық инфрақұрылымның маңызды бөлігі болып табылады және ел экономикасының даму деңгейіне үлкен әсер етеді. Осы жағдайларды талдау көлік өнеркәсібінің дамуын түсіну және бұл саланың болашағын болжау тұрғысынан өте маңызды. Сол себепті, зерттеуде көлік өнеркәсібінің дамуы мен жалпы ішкі өнім арасындағы байланыс талданып, жалпы ішкі өнімнің өсуі көлік өнеркәсібінің дамуына қаншалықты әсер ететіндігі анықталды.

Тұжырымдама: Алынған нәтижелерге сәйкес мына гипотезалар қабылданды: H1a: ЖІӨ айнымалысының FRTRANS айнымалысына әсері сызықтық регрессия моделімен түсіндіріледі; H1b: ЖІӨ айнымалысының FRTTRANS айнымалысына әсері сызықтық регрессия моделімен түсіндіріледі; H1c: ЖІӨ айнымалысының PSCTRANS айнымалысына әсері сызықтық регрессия моделімен түсіндіріледі және H1d: ЖІӨ айнымалысының PSCTTRANS айнымалысына әсері сызықтық регрессиялық модельмен түсіндіріледі. Ал мына гипотезалар қабылданбады: H1e: ЖІӨ айнымалысының FT_RAIL айнымалысына әсерін сызықтық регрессия моделімен түсіндіруге болмайды және H1f: ЖІӨ айнымалысының PT_RAIL айнымалысына әсерін сызықтық регрессия моделімен түсіндіруге болмайды.

Кілт сөздер: логистика, логистикалық орталықтар, көлік өнеркәсібі, ЖІӨ, Қазақстан, уақыт сериясы, регрессиялық талдау.

А.Д. Болганбаев, К. Мырзабеккызы, Д.Н. Келесбаев

Анализ взаимосвязи между развитием транспортной промышленности и валового внутреннего продукта в Казахстане

Аннотация

Цель: Во многих зарубежных странах логистика была инструментом бизнеса на протяжении многих лет. В связи с этим основные транспортные маршруты, соединяющие континенты Азии и Европы, проходят через Казахстан. С этой точки зрения географическое положение Казахстана имеет большое коммерческое значение.

Такие логистические системы составляют 20–30 % валового внутреннего продукта (ВВП) ведущих промышленно развитых стран мира. Целью данного исследования является анализ взаимосвязи между переменными и валовым внутренним продуктом, оцениваемых как ключевые показатели в транспортном секторе для определения степени, в которой рост ВВП повлияет на события в транспортном секторе.

Методы: Собранные данные о взаимосвязи между транспортной отраслью и ВВП были проанализированы с использованием анализа временных рядов и методов регрессии.

Результаты: Транспортная система является важной частью инфраструктуры Казахстана и оказывает существенное влияние на уровень развития экономики страны. Анализ этих процессов очень важен с точки зрения значимости развития транспортной отрасли и прогнозирования будущего этой отрасли. Поэтому в данном исследовании исследована взаимосвязь между развитием транспортной отрасли и ВВП, а также выявлено влияние роста ВВП на развитие транспортной отрасли.

Выводы: Согласно полученным результатам были приняты следующие гипотезы: H1a: влияние переменной ВВП на переменную FRTRANS объясняется моделью линейной регрессии; H1b: влияние переменной ВВП на переменную FRTTRANS объясняется моделью линейной регрессии; H1c: влияние переменной ВВП на переменную PSCTRANS объясняется моделью линейной регрессии и H1d: влияние переменной ВВП на переменную PSCTTRANS объясняется моделью линейной регрессии. Следующие гипотезы были отклонены: H1e: влияние переменной ВВП на переменную FT_RAIL нельзя объяснить моделью линейной регрессии и H1f: влияние переменной ВВП на переменную PT_RAIL нельзя объяснить моделью линейной регрессии.

Ключевые слова: логистика, логистические центры, транспортная отрасль, ВВП, Казахстан, анализ временных рядов, регрессионный анализ.

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The historical experience of reforms of taxation of individuals in Russia and the Republic of Kazakhstan

Abstract

*Object:*The study evaluates a reasonable logical sequence of actions (stages) from the analysis of the state of the tax system of individuals and making a decision on reform, to the definition of spare options in case of failure.

*Methods:*The theoretical and methodological basis for writing this article are the works of foreign, Russian and Kazakh scientists in the field of theory and methodology of taxation of individuals.

*Results:*The relationship between the measures and results of individual tax reforms based on the experience of Russia, Kazakhstan and other countries from 1991 to 2020 in the framework of ten-year cycles ending in crises, and the provisions of the theories of reforms, taxation, and tax regulation of the economy was revealed. An algorithm for implementing reforms is proposed in (figure 1).

Conclusion: The article analyzes the results of reforms of taxation of individuals for the period from 1991 to 2020.On the example of Russia and the Republic of Kazakhstan, taking into account theories of reforms of taxation and tax regulation of the economy.Identified patterns in the periodicity conduct of reforms, good luck and mistakes in their conduct in terms of tax theory, tax regulation of the economy and the theory of reforms. It is proposed to algorithm of carrying of reform of taxation, which can serve as a universal tool for reforming both the entire tax system and its individual elements. The algorithm can serve as a universal tool for reforming both individual subsystems of the state tax system, and for the tax system in general.

Keywords: taxes, taxation of individuals, personal income tax, income tax, vehicle tax, land tax, property tax of individuals, tax reforms.

Introduction

For writing this article, the methods of scientific knowledge were applied: ascent from the abstract to the concrete, observation, induction and deduction, analysis and synthesis, historical and logical comparison. Authors also used methods and procedures of empirical research: economic-statistical and comparative methods.

The scientific novelty of this article consists in the increment of scientific knowledge in the theory and methodological basis of the tax system of individuals, which can be used to develop practical measures that contribute to the improvement of the tax systems of Russia and the Republic of Kazakhstan.

The theoretical and methodological basis for writing this article are the works of foreign, Russian and Kazakh scientists in the field of theory and methodology of taxation of individuals. The result of the research of this article is the following: the relationship between the measures and results of individual tax reforms based on the experience of Russia, Kazakhstan and other countries from 1991 to 2020 in the framework of ten-year cycles ending in crises, and the provisions of the theories of reforms, taxation, and tax regulation of the economy was revealed. An algorithm for implementing reforms is proposed (figure 1). Its novelty is a reasonable logical sequence of actions (stages) from the analysis of the state of the tax system of individuals and making a decision on reform, to the definition of spare options in case of failure. The algorithm can serve as a universal tool for reforming both individual subsystems of the tax system of the state, and for the tax system in general.

The information and experiential base in writing this article was formed by the normative-legal acts of the Russian Federation and Republic of Kazakhstan, regulating the issues of taxation of individuals; data of the Ministry of Finance (MOF) of Kazakhstan, the Federal tax service (FTS) of the Russian Federation, of the state revenue Committee (SRC) MF RK; statistical data of Federal service of state statistics of Russia (Rosstat), the statistics Committee of the Ministry of national economy (MNE cs) RK. Materials of scientific and practical conferences and seminars, scientific articles and monographs on the research problem, and internet resources were used throughout this research.

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Taxation of individuals originates from ancient times. As the social system developed and became more complex in different countries, the taxation of the population also changed. Science and practice show that social development can occur through evolution, as a process of change, development and the transition of society from one state to another, either revolution, as a radical coup in the entire socio-economic structure of society, leading to a transition from one historically obsolete to more progressive system. But the most preferred method of social development – reforming, because this transformation is aimed at fundamental change, but not destroy the foundations of the socio-economic structure of society. The lack of reforms is that they require large financial expenditures, but for the failure of reforms, nobody is not responsible.

Literature Review

Consider the reform of the taxation of individuals in Kazakhstan in the framework of the same periods, because the ten-year cycles of economic crisis proceeded in all countries of the former USSR **(**Union of Soviet Socialist Republics).After the collapse of the Soviet Union in December 16, 1991 Kazakhstan gained independence, having acquired a new status and new opportunities to build a market economy and integrate into the world community. The tax system of Kazakhstan as well as Russia and other former Soviet republics, demanded radical changes. In the Republic of Kazakhstan began the basis of the new tax system began already developed since 1991. The Law "About tax system of the RK" on 24 December 1991, with 43 taxes: 16 state, 10 mandatory taxes and fees, 17 local taxes and fees. As a result, in the unitary state created a three-tier tax system inherent in a Federal state. Instability of the legislation, the presence of multiple taxes and payments made the tax system almost unmanageable and inefficient.

In the system of taxation of individuals, the following changes occur. From 01.01.1991., the changes introduced to the Law of Kazakh SSR (Soviet socialist Republic) "About income tax from citizens, foreign citizens and persons without citizenship" with the progressive and the non-taxable minimum of 600 rubles, and since 01.10.1992 900 rubles. Introduced Law №.1011-XII "About land tax", providing for basic rates per hectare differentiated according to soil quality and intended use. The law "on tax on property of physical persons" from 24 December 1991 №1045-XII, providing for the rate of 0.1 percentage of the inventory value of buildings, with a wide range of benefits for certain categories of citizens. Since 1993, the country moves to a national currency tenge.

Assessing the results of reforming of this period, it should be noted that the tax changes were carried out in the absence of experience, the catastrophic decline in production, liberalization of prices, galloping inflation, a sharp decline in the standard of living citizens(Skorobogatova, A. et al., 2016).. Changes to the legislation were made several times during the year, due to the requirements of the economic situation in the country amid the global economic and financial crisis. However, there was no in-depth analysis conducted by the tax changes. Did not anticipate the consequences of imposing representatives and experts of the IFA (International Federation of accountants), the OECD (Organization for economic cooperation and development) and the transition economy with its taxation system, which had long experience of the application (Buhalkov M.I., 2007).

The main goal of tax reform of this period was the reduction of the tax burden by reducing existing taxes and payments of social protection of the poor; create a single scale of taxation regardless of the source of income (Borbasova, Z.N., Sedlarski, T., & Bezler, O., 2019).. The system of taxation of individuals of this period include PIT (personal income tax), property tax, land tax, tax on vehicles, tax on acquisition of motor vehicles, state tax, tax from the property passing as inheritance and donations.

Methods

To evaluate the impact and success of reforms is necessary to observe a number of requirements: to prepare reforms carefully, in advance, to ensure their legitimacy, focus on major changes in public relations, ensure their implementation by the higher authorities. For obtaining sound theoretical conclusions about the current state of the system of taxation of individuals and evaluation of their results in accordance with the requirements of the theory of reforms, taxation and regulation of the economy a comparative analysis of not only Russian but also other country experience since the collapse of the Soviet Union in 1991 to the present (Shapiro, S.A., & Shilayev, A.V., 2012).. The choice for the analysis of stages of reform of taxation of individuals from 1991 to 2019 due to ten-year cycles, ending with the crises in 1998, 2008, 2018, the first stage – from 1991 to 1999;the second - from 2000 to 2009; the third - from 2010 to 2019.

Will hold out a comparative analysis of the reform of the taxation of individuals on the example of Russia and Kazakhstan with similar tax systems, close economic ties, joint projects of interregional cooperation, agreements in different spheres activity and treaties,international organizations to obtain informed conclusions and develop comparable measures for the further development of tax systems. We will identify patterns

in the periodicity conduct of reforms, good luck and mistakes in their conduct from the point of view of the theory of taxation, tax regulation of the economy and theory of reforms.

The first period begins with the adoption on December, 7th 1991 the Supreme Council of the RSFSR (Russian Soviet Federative Socialist Republic) law "About personal income tax "№1998-I, which came into force on January 1, 1992, but was published only in March 1992.

The non-taxable minimum was equated to the applicable statutory minimum wage (SMIC) (in the first quarter of 1992 amounted to 342 rubles., and in the second quarter - 900 RUB.). Instead of multiple scales was introduced a single progressive scale (table 1.) (Oganesyan, A.C., & Oganesyan, I.A., 2012).

Table 1. Income tax rates on individuals in Russia, established from January 1, 1992.

Income,RUB/year	Income,RUB/month	The tax rate
Upto 42,000	to 2,500	12%
42,001- 84,000	2,500- 5,000	5040 + 15% with excess
84,001-120,000	5,000-10,000	11340 + 20% with excess
120,001-180,000	10,000-15,000	18540 + 30% with excess
180,001-300,000	15,000-25,000	36540 + 40% with excess
300,001-420,000	25,000-35,000	84540 + 50% with excess
over 420,000	over 35,000	144540 + 60% with excess
Note: Compiled by the authors		

After conduct of the denomination in 1997, the income tax rates were adjusted in accordance with the FL(Federal Law) of the RF159-FL of 01.12.1997 - taking into account the denomination of the ruble 1000 times from 01.01. 1998 (table 2) (Oganesyan, A.C., & Oganesyan, I.A., 2012). in the future, personal income tax rates in Russia were adjusted almost annually as inflation increased.

Table 2.Income tax rates on individuals, established on the basis of the denomination of the ruble in 1000 01.01. 1998.

Income, RUB./year	Income, RUB./year	Thetaxrate
to 20000	to 1 667	12%
20000-40000	1 667 – 3 333	2 400 + 15% with excess
40 000-60 000	3 333 – 5 000	5 400 + 20% with excess
60 000-80 000	5 000 – 6 667	9 400 + 25% with excess
80 000-100 000	6 667 – 8 333	14 400 + 30% with excess
over 100 000	over 8 333	20 400 + 35% with excess
Note: Compiled by the authors		

In the property taxation of individuals changes associated with the introduction of a tax on property of physical persons (Law of the RF from 09.12.1991 "About tax on property of physical persons"). Payers recognized the owners of objects of taxation, the rate was 0.1% of the inventory value of buildings, premises, structures. In accordance with the Federal law from 17.07.1999.№168-FL "About modification and additions in the Law of the RF "About the tax to property of physical persons" tax rate on property of physical persons was changed to a progressive scale of taxation (table 3) (Lobanova, T.N., 2015).

Table 3. Rates of tax on property of physical persons, installed with 17.07.1999.

The value of the property	The tax rate
From 300kRUB	Under 0.1%
From 300k RUB to 500k RUB	From 0.1% to 0.3%
Over 500k RUB	From 0.3 to 2%
Note: Compiled by the authors	

Transport tax in RF first began to apply in accordance with the decree of the President of the RF dated 22.12.1993, №2270 "About certain changes in the taxation and in mutual relations of budgets of various levels" (Lobanova, T.N., 2015).However, this Decree is not addressed specifically the issues of taxation of individuals.Tax on vehicles levied, depending on engine power. Initially, transport tax rates established in cents depending on the object of taxation and the power of the engine (Baitenizov, D., Dubina, I., & Azatbek, T., 2018). Since 01.01.1995, in accordance with the Federal law of the RF dated 11.08.1994 g.

№25-FL"About modification and additions in the Law of the RF "About the tax to property of physical persons, the size of rates of the transport tax was set as a percentage of the minimum wage in force at the date of calculation of the taxKibanov, A.Y. et al., 2013). In addition, the rates of passenger cars not allocated in the separate line (table 4).

Table 4. Dimensions of taxes on the vehicle in 1991 – 1999.

The name of object of taxation	The rates of tax (kop.)	Therate of tax (%of the minimum wage on the date of accrual of the tax)
Helicopters, airplanes, motor ships each horsepower, or each kW of power	50 68	10 13,6
Yachts, boats per horse power,or each kW of power	30 40,8	5 6,8
Snowmobiles, motor boats, etc. with each vehicle horsepower, or each kW of power	15 20,4	3 4,1
Other vehicle that has no engines, rowing boats, bicycles	-	5
Note: Compiled by the authors		

In accordance with the Federal law from 17.07.1999.№168-FZ "About modification and additions in the Law of the RF "About the tax to property of physical persons" was the reformed system of levying tax on vehicles. Instead of solid bets were limits to the size of the tax in percentage of the minimum wage on the date of accrual of the tax.

Tax on vehicle owners was charged in accordance with the Law of the RF dated 18.10.1999. №1759-1 "About road funds" and was identified separately sailing vessel and towed (towing vessels) (table 1.5).

Table 5. The rates for tax on vehicles, installed in 1999.

The name of object of taxation	The rate of tax (%of the minimum wage on the date of accrual of the tax)
Helicopters, airplanes, motor ships each horsepower or each kW of power	10 13,6
Yachts, boats and other vehicle (with the engine power to 100 HP) per horsepower or each kW of power	5 6,8
Sailing vessels having each passenger place	30
Snowmobiles, motor boats, etc. with each vehicle horsepower or each kW of power	3 4,1
Towed (towing vessels)	10
Water-air vehicle that has no engines, rowing boats, bicycles	5
Note: Compiled by the authors	

Land relations began to be regulated by the law of the RF dated 11.10.1991. №1738-1 “About land payment”, which provided for the use of the principles of paid land use in the form of land tax, rent and the standard price of land.

Thus, the first period from 1991 to 2000 has signs of both a revolutionary and reformist nature, since fundamental changes are taking place in the entire socio-economic structure of society, a transition to market relations, to a variety of forms of ownership.At the same time, in the tax sphere are carried out the transformation aimed at fundamental change, but not destroy the foundations already created a new socio-economic structure of society (Pritvorova, T., Tasbulatova, B., & Petrenko, E., 2018). Radical transformations in the tax sphere are taking place in all countries of the post-soviet space. In the new Russia it is the Law of the RF "About bases of tax system in the RF" of 27 December 1991 №2118-1 and around 20 relevant laws about the main types of taxes that formed the basis of constructing a fundamentally new tax system of the Russian state.

The need for reform of taxation of natural persons in this period was connected with the reform of the entire socio-economic system of the state, resolution of problems of government, including issues of fiscal, socio-economic and tax policy, the formation of an appropriate legal framework.

In November 1998, was officially recognized the fact of a severe systemic crisis, the impoverishment of a substantial part of the population and a reduction in tax revenues to levels that do not cover the minimum necessary expenses of the state(Ashirov, D.A., 2018).

Estimating the period of reform of the taxation of physical persons from the point of view of the requirements to reform, not to speak about the thoroughness and timeliness of preparation of the reform in terms of breaking the government, the lack of a clear economic strategy, a deep systemic crisis. However, the tax reform was legitimate, which was established in 1991, the laws and regulations in the tax sphere, as amended and supplemented, formed the basis of the first part of the Tax code of the RF adopted 16.07.98. and entered into force 01.01.99.

Taxation of individuals this period included income tax, tax on property of physical persons, the transport tax and land tax.The tax system Russian was characterized by high tax burdens, the undervaluation and tax evasion, the growth of the shadow economy, the illegal export of capital abroad.Practiced the amendments to the laws on taxes for 3 - 4 times per year, which violated the principle of stability.In General, the reform was aimed at major changes in public relations, to ensure implementation of the higher authorities (1.03.1991 №943-1 adopted RF Law "About tax authorities in the RF").

The second stage of reform of the taxation of individuals in Russia from 2000 to 2009 is characterized by the following changes (table 6).

Table 6. Changes in the taxation of individuals in Russia from 2000 to 2009.

Changes	Result
1	2
01.01.2001	
Introduced flat rate personal income tax at the rate of 13% with no minimum non-taxable income. Revoked privileges for payment of personal income tax military personnel and equated persons.	The redistribution of tax revenues of regional budgets. The increase of revenues from personal income tax in the consolidated budget of the regions. The gradual solution of the problem of formalizing the real incomes of the population. The increasing inequality in incomes.
01.01.2001	
Introduced a unified social tax (UST) instead of contributions to social extra-budgetary funds at the rate from 34.5% in 2001 to 32% in 2004.	The increasing complexity of tax administration (each contribution was "fixed" for a separate Fund); the decline in the quality of tax control. The subsidence of the budget of the Pension Fund of the Russian Federation (RUB 300 billion in 2004) due to the reluctance of employers withdraw wage "from the shadow".
2001-2005	
The introduction of the Land code of 25 October 2001 and Chapter 3, "Land tax" of the Tax code of the RF by 01.01.2005. The establishment of cadastral value of land insteadof used area of land as a tax base.	The opportunity to make more equitable withdrawal of the land tax based on land use and rental component. The reduction in the basic rate of PA. The formation of a land market and new social structure of society.
01.01.2002	
The increase in the inventory value of the property of individuals by increasing the conversion rate of the replacement cost of structures, premises and constructions	Differentiation value of the property has created the conditions for the implementation of fiscal and regulatory functions of the tax
From 1.48 to 15. The establishment of rates of tax depending on total inventory cost (under 300kRUB-under 0,1%; from RUB 300 to 500k - from 0,1 to 0,3% and over RUB 500k- from 0,3 to 2%). The provision of the rights of LSG (local self-government) bodies to determine differentiation of rates depending on total inventory cost, type of use and other criteria.	and the use of raising factors – stimulating function. Significant gap of inventory value of real estate compared to their real cost is justified due to the difficult financial situation the majority of the populatio.
01.01.2003	
Replacement of the tax to users of highways and the tax from vehicle owners to the vehicle tax.	The termination of the arbitration of disputes about establishment of the object of taxation (or revenue received from sales of products (works, services) or the difference between the bid and asked prices of sold goods.
01.01.2003	
Cancel of the tax on purchase of foreign currency connects with a low share of the revenues from this tax in the budget and are not comparable to the high	Output of foreign exchange business from the shadows. The alignment of the currency in all banks and exchange offices, a significant redistribution of customer flows in foreign ex-

1	2
cost of its administration.	change transactions. The restoration of the principle of economy.
01.01.2006	
The abolition of the Law of the Russian Federation from 1991 "About the tax from the property passing as inheritance or donation"/ At the same time in Chapter 23 of the Russian tax code was amended imposing a present of the property as a new object of taxation of incomes of physical persons.	Compensation of losses of budget revenues by expanding the tax base. Expanded the list of objects of taxation: real estate, vehicle, shares. Growth of expenses of citizens for notarial services the donation and inheritance of property.
01.01.2008	
Increased the size of the tax deduction property for new construction or acquisition in the territory of the RF of housing RUB 1 000 000 to 2 000 000 billion.	Anti-crisis measures for the revitalization of the housing market, relief for those who have arrears on mortgages.
01.01.2009	
Increased tax deductions for personal income tax. The amount of income, giving the taxpayer the right to a tax deduction in the amount of 400 rubles increased from 20 000 to 40 000 rubles. For taxpayers with children - from RUB 600 to 1000 and the amount of income from RUB 40 000.	On the one hand, it is a shortage of the taxes in the budget, on the other, in conditions of instability, low income of a significant part of the population, is the creation of favorable conditions for reducing the tax burden for socially vulnerable layers of population, rectification of ethical vices
accrued cumulative total from the beginning of the tax period, increased to RUB 280 000 (Artyuhova I.V., & Gavrilova L.O., 2015).	the existing social and economic inequalities in society, prevention of social conflicts.
Note: Compiled by the author on mentioned sources	

The period from 2000 to 2004 in Russia is assessed as the achievement of a certain socio-economic stabilization. This is a time of high oil prices on the world market, a growth of more than 5% of the annual average rate of GDP(Gross Domestic Product), significant growth of foreign exchange reserves, reducing the outflow of money abroad. Elimination of the shadows part of the income of the population in connection with the establishment in 2001 "flat" rate personal income tax of 13%, improving tax collection and budget revenues. Introduction in 2001, UST was triggered by the rise of indirect taxation and saving in the shadow wage, employers were forced to pay the single social tax on salaries of their employees.

With the adoption in October 2001 of the new Land code in Russia, officially there was private ownership of land, which contributed to the attraction of investments, formation of land market (Agafonova, M.S., & Chikisheva, E.Yu., 2017). Tax conversion in a given period can be regarded as balanced, focused on achieving the goals of tax regulation of the economy: broadening the tax base and creating conditions to implement not only fiscal, but also regulating and stimulating functions of taxes from individuals.

The increase in the tax burden of individuals in this period was impossible, because 20% of the population with a family income of 4000 rubles per month and the subsistence minimum of a family of three in the 5000 RUB. were in absolute poverty 20% of families having an income from 4 to 6 thousand rubles a month, was on the verge of poverty and misery, 20% of families having a family income of 6 to 9 thousand rubles, were simply poor, 20% of families with income from 100 to 130 dollars per month for each member of the family had by the standards of the state statistics Committee, the average level of income. And only 10% of households had income from 135 up to $ 200 per month for each family member and could be added to the bottom of the Russian middle class (Kibanov, A.Y., Batkayeva, I.A., & Mitrofanova, E.A., 2013).

The main changes introduced in parts one and two of the tax code of the RF in 2007-2008 were related to the taxation of legal entities in respect of excise duties, valuation of fixed assets, tax regimes.

The financial crisis of 2008-2009 has affected every company and every employee, every family. Enterprises were forced to reduce staff, working day and working week (Borbasova, Z.N., & Bezler, O., 2018). There was a sharp decline in income, the devaluation of the ruble, the substitution of private capital to the state. At the same time, there has been a revival of entrepreneurial initiative, the substitution of imported goods by domestic devastation of uncompetitive enterprises and the development of more effective and sustainable, increasing level of competition and, consequently, lower prices for some products: gasoline, property and land, blowing bubbles on different markets.

Despite the mixed results of the tax reform, the positive is the fact that in Russia, unlike in the previous period appeared workable, though imperfect tax system.

As regards the technology requirements of the reforms, at this stage no in-depth analysis conducted by the tax changes, the goals of the reform have not been quantified. Administrative-legal, economic, political, social and other measures to mitigate negative consequences of tax changes were either insufficient or were absent.

The third stage of the reform of the taxation of physical persons from 2010 to 2020 is characterized by the following changes (table 7).

Table 7. Changes in the taxation of individuals in Russia between 2010 and 2020.

Changes	Results
1	2
01.01 2010	
Increased size of state duty on a number of legally significant actions: the acquisition of nationality or the exit from it, and the entry or exit from the country;for committed actions when exercising federal assay; for state registration and for committing other legally relevant actions.	Strengthening the role of the state duty as a tool to control the demand and supply of public services, significant fiscal in nature. Giving the state duty a regulatory functionby establishing exemptions for certain categories of citizens and public services. The creation of conditions to ensure a balance of fiscal and regulatory functions of the state duty.
01.01.2010	
Increased average rates of the transport tax twice, while retaining the current minimum level of tax rates, with the right permissions to the authorities of subjects of the RF to reduce these rates not five, but ten times.	Strengthening the fiscal function of the tax for the replenishment of a profitable part of regional budgets. The implementation of the target function of the transport tax spent by the regional road fund for the maintenance, repair and construction of roads.
01.01.2010	
Cancelled the unified social tax (UST), andhave been established insurance premiums, paid by employers from the wage fund at the rate of 26%,of them 20% to the PF(Pension Fund)of Russia, 2.9% to the social insurance Fund of the RF, 1.1% in the FCMIF(Federal compulsory medical insurance Fund) and 2% in TCMIF(Territorial Compulsory Medical Insurance Fund).	Transition of compulsory social insurance to civilized insurance principles. The strengthening of indirect taxation: insurance premiums are charged to cost of goods, works, services, and paid by the end consumer.
01.01.2011	
The basic transport tax rate for motor vehicles have been reduced twice. Changed the deadline for payment of the transport tax individuals: not earlier than 1 November of the year following the expired tax period.	The reduction rate ofrequired an increase in excise taxes on oil products order to avoid a deficit in roadfunds, respectively led to an increase in fuel prices, and as a result – to growth of prices for consumer goods, growth of inflation and decrease in real disposable incomesof citizens.
01.01.2012	
Changed the size of standard tax deductions for personal income tax in the 1st and 2nd child from 1000 to 1400 rubles., and for the third and each subsequent child, up to 3000 RUB. The procedure for obtaining the standard deductions for children has not changed (sub. 4 clause 1 of article 218 of the tax code RF). Cancelled the monthly standard deduction for personal income tax in the amount of RUB 400.	Social support for individuals with children, stimulation of the birth rate (the population of Russia from 2004 to 2012 decreased by 2,8 million). The complexity of the allocation of benefits to tax agents and the need for the provision of a package of documents for obtaining deductions. The deprivation of the working population minimum deduction of 400 rubles, in the absence of non-taxable minimum.
01.01.2012	
Implementation of a pilot project for the period from 2012 to 2014 in the Republic of Tatarstan, Kemerovo, Tver, Kaluga regions for the introduction of real estate tax instead of the existing land tax and property individual tax. Developed "Methodological recommendations on determination of cadastral cost of objects of real estate of uninhabited Fund" for tax purposes, approved by the order of Ministry of economic development Russian.	Analysis of results works to conduct cadastral evaluation real estate and formation the cadastre of real estate has shown the necessity of taking into account factors affecting the cadastral value: technical characteristics of the object of assessment, the prestige of the area, condition of the yard, parking availability etc.; the application of deductions;the use of benefits only one property;the gradual increase of the tax burden within 5 years.

1	2
01.01.2013	
Extended the list of incomes exempted from taxation of personal income tax: the treatment costs, additional insurance premiums for accumulative part of labor pension, the payment by the organization or sole trader of treatment of adopted children of workers under the age of 18 years, former employees who have retired in connection with the retirement due to age or disability.	Reducing the tax burden of individuals, the redistribution of health spending, human capital development, support of investment. Decrease the gap in quality of life between different social strata society, support for low-income families.
01.01.2014	
Increased amount of property tax deduction on personal income tax up to 2 000 000 rubles. Property deduction for expenses on repayment of interest on target loans (credits) for housing is limited in size to no more than 3, 000, 000 rubles.	Assistance to individuals in real estate acquisition, housing improvement, development of real estate market and mortgage lending market. Implementation of regulatory and incentive functions of personal income tax.
01.01.2014	
Fleshed out the list of persons recognized as tax agents, when carrying out transactions with securities and financial tools of urgent transactions.	The improvement of tax control, providing tax revenues to the budget due to the legislative consolidation of income from operations with securities and financial instruments, and the guarantee of payments under securities of Russian issuers.
01.01.2014	
Application of boosting factor in respect of certain categories of passenger cars when calculating the transport tax.	The implementation of not only fiscal but also regulatory functions of the transport tax. The multiplying factor depending on the value of the vehicle from 3 to 15 million rubles.
01.01.2015	
A phased transition to 01.01.2020 year all regions of the RF the tax to property of physical persons on the basis of the cadastral value of the property from the date of registration in the unified state register. Provides for the deduction from 20 sq m apartment, 10 square meters room and 50 sq m home. Waiver of real estate tax.	The formation of the list of real estate objects, their distribution on the price zones for the cadastral assessment, the creation of a unified system of taxation. The sharp increase of tax on property of individuals. The Inability to independently calculate the tax large expenses in case of challenging the cadastral value of the property.
01.01.2015	
Changed the procedure of receiving a property deduction according to the personal income tax when selling real estate owned from 3 years to 5 years.	Suppression of transactions for the resale of real estate; care of the real estate market in shadow (under-invoicing to reduce tax);a significant decrease of the taxable base of personal income tax;the implementation of its regulatory and stimulating functions.
01.01.2015	
The introduction of a tax Amnesty for individuals who have arrears and debts on penalties and fines formed to 01.01.2015 transport, land and property tax without graduation individuals.	Improving tax administration; the implementation of the principle of economy.
01.01.2016	
Change the limit value of wages for deduction on personal income tax for the child from 280 000 to 350 000 rubles.From month, when the income of the employee, calculated cumulatively from the beginning of the year and taxable personal income tax rate of 13% will be more than 350 thousand rubles, the deduction is not available. The increase in deductions for children with disabilities for parents and adoptive parents from 3 to 12 thousand rubles for each child.	Improvement of legislation in part of taxation of income. The reduction of the amount of the annual income from which personal income tax is; indexation the limit of non-taxable income. The redistribution of budget funds to support socially not protected layers of the population, of children with disabilities. The implementation of the regulatory function of personal income tax
01.01.2017	
Tax introduction on Parking space, recognized as separate species of property. Tax introduction on non-residential buildings on the garden and suburban areas. The introduction of penalties for not providing infor-	The broadening of the tax base to increase revenues. The increase in the tax burden of individuals. Strengthening of tax control, the education of tax culture of individuals. The Implementation of fiscal and regulatory functions

1	2
mation to the tax authorities about the presence of real estate and vehicles.	of the property tax and vehicle tax.
01.01.2017	
The introduction of resort fees in the territory of 4 regions in the Crimea, Stavropol, Krasnodar and Altai territories (Malova, I.I., 2016).	The implementation of fiscal and stimulating function in the resort fee. The preservation and development of inland resorts, improving the quality of public services.
The reduction ratio (to 1.1) to calculate the vehicle tax related to passenger cars cost from 3 to 5 million RUB.	Support wealthy part of the population;the development of the market of expensive cars.
01.01.2019	
To income in the form of dividends equal the difference between the income received by way of the company or at its liquidation, and acquisition costs of shares.	The broadening of the tax base, elimination of gaps in the tax laws, the implementation of fiscal and regulatory functions of personal income tax.
01.01.2019	
A gradual increase in the rate of tax on property of physical persons, and the transition to a single order for the determination of the cadastral value from the moment of making of information in the Unified State Register of Immovable Property Rights and Transactions. Changes in the composition of objects of taxation. Introduction of a deduction for certain categories of immovable property. The realization of the right to challenge the payer of the cadastral value. The expansion of the list of beneficiaries. The emergence of the duties payable by the inhabitants of the Crimea.	Improvement of property taxation of individuals, broadening the tax base, tax increaseamounts and, accordingly, revenues of local budgets, but the increase in the tax burden of individuals. the Implementation of fiscal and regulating functions of taxes. Availability socio-psychological, legal, organizational support reform of property taxation.
01.08.2019	
Exemption from payment of TIP(the tax to incomes of physical persons)with material benefit from economy on percent mortgage vacation. Exemption from payment of state duty for amendments to the record of the Unified State Register of Immovable Property Rights and Transactions in connection with the realization of the right to mortgage vacation. The size of the corresponding state duty for physical persons amounted to 200 rubles.	Reducing the tax burden, creating conditions for the implementation of the regulatory and incentive functions of personal income tax. Violation of the principle of stability (the tax law should not be changed during the year).
17.06.2019	17.06.2019
The exception of article 219 of the TC (tax code) of the RF government the list of drugs, meaning that a social deduction will be provided on all the medications prescribed by the doctor.	The exception of article 219 of the TC (tax code) of the RF government the list of drugs, meaning that a social deduction will be provided on all the medications prescribed by the doctor.
15.04.2019	15.04.2019
The introduction of the amendments on transport tax: cancellation of tax for stolen ones, not taken with the account and terminated to search not earlier 2018 cars.	The introduction of the amendments on transport tax: cancellation of tax for stolen ones, not taken with the account and terminated to search not earlier 2018 cars.
Note: Compiled by the author on mentioned sources	

Analysis of the reforms of the taxation of individuals in a given period shows that the Russian Government is focused on preserving the existing level of tax burden, encouraging investment and the development of human capital by aligning the tax burden on income from different investment types (securities, Bank deposits, asset sales), increasing the size of tax deductions for personal income tax; a phased transition to 01.01.2020 year in all regions of the RF to the tax to property of physical persons on the basis of the cadastral value. A policy of low taxes, optimization of the composition and structure of taxes, individuals, tax burden and rates of individual taxes, and the use of the system of tax benefits can be assessed as a result of the desire of the authorities to fiscal, regulatory and stimulating balance.

In 1995, in the system of taxation of individuals there are significant changes associated with the decree of the President of RK, having the force of law "Abouttaxes and other obligatory payments to the budget" dated 24.04.1995 № 2235. In income taxation of physical persons for the first time made the transition from scheduletaxation to global taxation of incomes of physical persons on the basis of determining aggregate an-

nual income, introduced the individual income tax (IIT). In accordance with article 29 "In the income tax rate for physical persons" the Decree of the President of Kazakhstan having the force of Law of RK dated April 24, 1995 № 2235 "About taxes and other obligatory payments in the budget" established rates taxable income of individuals (table 1.8)(Tlesova, E. Zhanabaeva, Zh., 2019).

Table 8. Rate individual income tax in the RK in accordance with the decree of the President of Kazakhstan having the force of Law of RK dated April 24, 1995 № 2235 "About taxes and other obligatory payments to the budget"

The amount of income	PIT
1) up to 15-fold the annual calculated index	5 percent with the amount of taxable income
2) of 15-fold to 30-fold the annual calculated index	tax amount of 15-times annual calculation index 10 percent from the sum exceeding its
3) from 30-fold to 65-fold the annual calculated index	the tax amount with a 30-times annual calculation index 20 percent from the sum exceeding its
4) from 65-foldthe annual calculated index and over.	the amount of tax with 65-times annual calculation index 30 percent from the sum exceeding it.
Note: Compiled by the authors	

Annual calculation index was equal to 9 200 tenge (1 ruble at the rate currency exchange set by the National Bank of Kazakhstan was equal to 74,02 tenge).

Period from 1996 to 1998 is characterized by the completion of creature of the sovereign national tax system, adapting it to market economy requirements.

The beginning of the second phase of the reform of the taxation of physical persons from 2000 to 2008 due to the adoption of RK Code "About taxes and other obligatory payments to the budget" dated 12.06.2001, and its introduction into 01.01.2002.

The population of Kazakhstan in 2000-e years are experiencing hard times. Wages below the national average receive 90% of agricultural workers, 83% of education, 64% of the manufacturing industry. The share of working poor (less than 2/3 of the median income — ILO) was respectively more 45%, 33% 14% [34]. In this are introduced regard the changes introduced in the Kazakhstan Tax code on individual income tax (IIT). Set the minimum bet at the pit taxable income up to 15-times annual calculation index of 5% of the amount of taxable income and a maximum of 600 times the hydraulic fracturing and above the amount of tax of 600-times the fracture 20 % of the amount exceeding it (Surkova, Yu.V., 2017).

Introduced changes to vehicle tax aimed at the increase of income tax to local budgets, and the creation of conditions for the action of the regulatory functions of the transport tax. Rate is set at from 4 to 117 minimum calculated index (MCI), and provide for correction factors dependingfrom the service life of vehicles from1 to 0.1 (Vorontsova, V., Savdur, S., Fesina, E., & Mustafin, A., 2019).

From 01.01.2002, the government places emphasis on fiscal and regulatory functions of the property tax. Installed the progressive rate of 0.05% of the value of the object of taxation to 1 million tenge, 05% of the value of the real estate to 23 300 tenge 0,5% from the sum exceeding 10 000 000 tenge at the cost of the object of taxation excess of 10 million tenge.

In 2007, there is a transition of taxation IIT with a progressive scale of taxation at the flat rate of 10% and the taxation of income in the form of dividends received from sources in Kazakhstan at the rate of 5 percent. Previously, the minimum rate was 5%, the annual income of the employee, taxable at the source of payment not exceeding 12 times the minimum wage, subject to taxation at the zero rate. This innovation appeared for the taxpayers by increasing the tax burden (Orekhovskaya, N. et al., 2016). The state pursued the goal of improving the legislation regarding the taxation of incomes of physical persons, incomes of the state budget and reduce the shadow income, smoothing income inequality of the population. The proportion of the population living below the poverty line in Kazakhstan in 2006 was 18.2%, increased income inequality.

At the same time there is an improvement of the tax legislation developed and adopted a new edition of the Tax code dated 10 December 2008 №99-IV ZRK"About taxes and other obligatory payments to the budget (The tax code)", and from 01.01. 2009 comes into force. The main results of the reform of taxation in this period were the reduction of benefits and preferences, the gradual reduction of interest rates on the main taxes in the long run, optimization of tax statements (approach to international standards).

The third stage of the reform of taxation of natural persons between 2009 and 2019 is characterized by the following changes (table 9).

Table 9. - Changes in taxation of natural persons in the RK in the 2009-2019 (Data from the Statistics Committee of the Ministry of National Economy, 2019)

Period	Measures	Result
01.01.2009	In 2009, the concept of "Tax policy" was introduced into the tax code of the RK.	Improving tax administration.
01.01.2009	The basic rate of tax on adjoining land, is established in size from 0.2 to 6.0 tenge per 1 sq.m	Promotion rational use of the land for the intended purpose, the achievement of fiscal, regulatory and stimulating balance.
01.01.2009	Changes in the rates of property tax from 0.05% at the cost of object of taxation of up to 2 million tenge;0,5% of the value of the real estate to 23 300 tenge 0,5% from the sum exceeding 10 000 000 tenge at the cost of the object of taxation of more than 450 million tenge	Adjustment of rates of property tax in accordance with the increase in the market value of the property. The implementation of fiscal and regulatory functions of the property tax. The increase in the tax burden of property owners.
01.01.2009	Lower rates of tax on vehicles depending on the engine capacity of passenger cars from 1 MCI to 1100 cm3 to 9MCI for 4000 cm3.Cancellation correction factors for passenger cars in operation for over 6 years.	Stimulation the market for inexpensive cars, focusing on the implementation of requirements Implementation of regulatory, incentive and environmental functions of tax.
01.01.2014	Changes in the rates of vehicle tax depending on engine capacity of passenger cars more than 3000см3 from 1 to 117 MCI. For manufactured or imported into Kazakhstan after 31.12.2013 – from 35 to 200 MCI (Orynbassarova Y., Legostayeva A., Omarova A., Ospanov, G. & Grelo, M., 2017).	Improvement of the tax legislation. The increase in budget revenues, the implementation of the principles of social justice, the implementation of regulatory and fiscal functions of the tax.
01.09.2014 31.12.2016	The introduction of a tax amnesty:exemption from fines, penalties, outstanding on taxpayers personal accounts.	Improving of tax administration; the implementation of the principle of economy.
01.01.2018	The expansion of the list of principles of Tax system of Kazakhstan introduced the principle of good faith of the taxpayer(State program of industrial and innovative development of the Republic of Kazakhstan for 2015–2019).	The development of the theory of taxation. Improving tax administration.
01.01.2019	The increase in the minimum wage used in the deductions in the calculation of IIT with 28 284 tenge in 2018 to 42 500 tenge in 2019[41]. Tax exemption of 90% of the employee's income when income is less than 25 MCI, the rate reduction to 1% of assessed income(State program of industrial and innovative development of the Republic of Kazakhstan for 2015–2019).	Improvement of legislation in the part of IPN, the implementation of the principle of fairness of taxation, reducing the tax burden, providing stimulating and regulating the functions of the PIT(personal income tax).
01.01.2019	Upper limit in the Tax code of RK defined in MCI instead of RPMS. In the calculation of the CCI: - standard deduction in the amount of 75 times the minimum wage is set at 882-fold size of MCI (in 2019 - 2 227 050 tenge);- tax deduction for medicine in the amount not>8-fold the minimum wage is not>94-fold size of MCI, for a particular calendar year (in 2019 - KZT 237 350).	Changes in favor of the taxpayer, in 2019, MW - 42 500 tenge, MCI - 2 525 tenge. By increasing the multiplicity of MCI increased deductions. The implementation of the principle of justice regulating the functions PIT, reducing the amount of the annual income of a natural person, which carries a PIT:indexation the limit of non-taxable income. The redistribution of budget funds to support socially not protected layers of the population.
16.07.2019	Conducting a tax Amnesty for individuals to write off penalties assessed for property tax, subject to payment of the main debt on taxes before the end of 2019.	Improvingtaxadministration;the implementation of the principle of economy.
Note: Compiled by the author on mentioned sources		

At this stage, the reform of the taxation of physical persons and the tax system of Kazakhstan is based on the established legislative framework. From the technology point of view reform is a must, able to ensure success

in achieving the reform outcomes. Adopted new Tax code of RK, providing for the protection of the interests of bona fide taxpayer, the introduction of incentives and simplified administration. In this legislative framework still requires further improvements (Koksharov, V. Jamaibaly, B. Komissarov, O., 2019).

A positive point is the work of the state revenue Committee of IF (international fund) RK within the framework of "electronic government" on the improvement of tax administration using information technologies.

Conclusion

Given the success and mistakesto the reforming of the taxation of individuals in Russia and the Republic of Kazakhstan, the author has developed the proposed sequential algorithm for taxation reform (figure 1). Analysis of the system of taxation of physical persons should be carried out periodically and recorded in the working document of the Government, the Program of socio-economic development of the territories concerned.

Identified problems according to their importance and complexity are the basis for the decision about reform or addressing these issues programmatically.

Formulation and justification of objectives as the desired state of the system of taxation of individuals, vectors, transformations and development requires clear definition, quantification and feasibility.

STEP I. Analysis of the system status of taxation of individuals: identification of existing problems: decision-making holding on reform.
STEP II. Justification aggregate clearly formulated, quantity of certain and implemented the objectives of the reform.
STEP III. Development of scenarios of development of the taxation of physical persons taking into account the reform measures and changes in the environment in the long term, the choice of the best scenario.
STEP IV. Development of a system to protect people from the negative effects of the reform (minimum wage, tariffs for services of natural monopolies, the monetary policy instruments)
STEP V. Socio-psychological, legal, personnel, organizational support reform.
STEP VI. Development of mechanisms to ensure the practical implementation of reforms (administrative-legal, economic, political, social and other interventions).
STEP VII. The definition spare options (waste routes) in case of failure.

Figure 1. The algorithm of the reform of taxation of natural persons

Note: Compiled by the authors

Develop scenarios (options for reform) is required due to the impact of internal and external factors and changes in the environment in the long term. To protect people from the negative impacts of reforms envisages a complex of measures in the area of indexation of prices and tariffs for services of natural monopolies, living wage, minimum wage, minimum wage, monetary policy (Potudanskaya, V.F., & Alifer, E.O., 2016). Mandatory induction training of the population, by explaining through the media the objectives of the proposed reform, its implementation mechanisms and expected outcomes.

The legitimacy of the reform will ensure the development of a package of laws and regulations subject to the requirements of an integrated approach to neighboring objects. The new legal rules require appropriate training of professionals (seminars, trainings, courses) that will participate in the implementation of the reform measures and development of mechanisms for their implementation (Lobanova, T.N., 2015). In case of failure to prevent social conflicts provide for replacement options (waste way).

The proposed algorithm can serve as a universal tool for reforming how the entire tax system and its separate elements. It clearly shows that tax measures are not sufficient for sustainable economic growth. The necessary set of institutional and structural measures, the formation of the model of government that takes into account modern trends of development of society.

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Т.Л. Ищук, А.С. Баймухаметова

Ресей мен Қазақстан Республикасындағы жеке тұлғаларға салық салу реформаларының тарихи тәжірибесі

Аңдатпа

Мақсаты: Жеке тұлғалардың салық жүйесінің жай-күйін талдау және реформалау туралы шешім қабылдаудан бастап, қосалқы нұсқалардың айқындығына дейінгі іс-қимылдарға (кезеңдерге) негізделген қисынды дәйектілігін бағалау.

Әдістері: Мақаланы жазудың теориялық және әдіснамалық негізі шетелдік, ресейлік және қазақстандық ғалымдардың жеке тұлғаларға салық салу теориясы мен әдістемесі саласындағы жұмыстары болып табылады.

Қорытынды: Дағдарыстармен аяқталатын он жылдық циклдар шеңберіндегі 1991 жылдан 2020 жылға дейінгі Ресей, Қазақстан және басқа елдердің тәжірибесі негізінде жекелеген салық реформаларының шаралары мен нәтижелері, сондай-ақ реформалар, салық салу және экономиканы салықтық реттеу теорияларының ережелері арасындағы өзара байланыс анықталды. Мақалада реформаларды жүзеге асыру алгоритмі көрсетілген.

Тұжырымдама: Мақалада 1991 жылдан 2020 жылға дейінгі кезеңдегі жеке тұлғаларға салық салуды реформалау нәтижелері талданды. Ресей мен Қазақстан Республикасының мысалында салық салуды реформалау және экономиканы салықтық реттеу теорияларын ескере отырып, реформалардың кезеңділігіндегі заңдылықтар, салық салу теориясы, экономиканы салықтық реттеу және реформалар теориясы тұрғысынан оларды жүргізудегі сәттілік пен қателіктер анықталды. Салық жүйесінде, оның жеке элементтерінде реформалаудың әмбебап құралы бола алатын салық реформасын жүргізу алгоритмі ұсынылған. Бұл алгоритм мемлекеттік салық жүйесінің жеке ішкі жүйелерінде тұтастай алғанда салық жүйесін реформалаудың әмбебап құралы бола алады.

Кілт сөздер: салықтар, жеке тұлғаларға салық салу, жеке табыс салығы, табыс салығы, көлік салығы, жер салығы, жеке тұлғалардың мүлік салығы, салық реформалары.

Т.Л. Ищук, А.С. Баймухаметова

Исторический опыт реформ налогообложения физических лиц в России и Республике Казахстан

Аннотация

Цель: Оценить обоснованную логическую последовательность действий (этапов) от анализа состояния налоговой системы физических лиц и принятия решения о реформировании до определения запасных вариантов.

Методы: Теоретико-методологической основой написания данной статьи являются работы зарубежных, российских и казахстанских ученых в области теории и методологии налогообложения физических лиц.

Результаты: Выявлена взаимосвязь между мерами и результатами отдельных налоговых реформ на основе опыта России, Казахстана и других стран с 1991 по 2020 годы в рамках десятилетних циклов, заканчивающихся кризисами, а также положений теорий реформ, налогообложения и налогового регулирования экономики. В статье показан алгоритм реализации реформ.

Заключение: В статье проанализированы результаты реформирования налогообложения физических лиц за указанный выше период. На примере России и Республики Казахстан с учетом теорий реформирования налогообложения и налогового регулирования экономики выявлены закономерности в периодичности проведения реформ, удачи и ошибки в их проведении с точки зрения теории налогообложения, налогового регулирования экономики и теории реформ. Предложен алгоритм проведения реформы налогообложения, который может служить универсальным инструментом реформирования как всей налоговой системы, так и отдельных ее элементов. Кроме того, данный алгоритм может служить универсальным инструментом реформирования как отдельных подсистем государственной налоговой системы, так и налоговой системы в целом.

Ключевые слова: налоги, налогообложение физических лиц, НДФЛ, подоходный налог, транспортный налог, земельный налог, налог на имущество физических лиц, налоговые реформы.

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Attitudes of Kazakhstani consumers towards experiential hospitality and tourism services

Abstract

Object: This paper aims to addresses new transformations in customer experience concept form a hospitality perspective. In particular, it studies the attitudes and perceptions of consumers towards the implementation of new experiential offerings in hotel and restaurant sectors on an example of Kazakhstan.

Methods: This research adopts the quantitative research methods with a survey data collection technique. The initial data have been collected by a self administered questionnaire with five point Likert scales and fixed-choice questions to measure attitudes of consumers. This quantitative empirical study applied a probability sampling method and involved random distribution technique. The total sample size was 300 respondents.

Findings: Findings indicate that local consumers have a positive attitude toward new service concepts and experiential hospitality offerings such as "soap/fragrance butler", "futuristic hotels" and "interactive menu". However, Kazakhstani consumers prefer direct live communications with service personnel more than interactions with robots and demonstrate relatively negative attitude towards service automation.

Conclusions: The research shows that local hospitality and tourism market is ready for service innovations. Designing customer-oriented experiences can be an integral part of competitive strategies of hospitality companies and helps to find unique ways to attract modern customer segments.

Keywords: consumer behavior, customer attitudes, consumer preferences, customer experience, services marketing, service quality, hospitality and tourism industry.

Introduction

Nowadays customer oriented modern companies operating mainly in service sectors are developing a range of experiential marketing strategies, including various incentives that affect a consumer at points of interaction with the company. These incentives may include a traditional or advanced marketing mix. Experiential marketing is used to attract consumers to interact with a company, services or products by increasing consumer engagement through positive emotions. This strategy is specifically designed to ensure that customers receive positive memorable emotions through direct or indirect contact with the company (Gopalani & Shick, 2011). The interaction and the creation of a "unique experience" can take place in three stages: pre-consumption, actual and subsequent consumption.

Studying the evolutionary stages of the "customer experience" concept shows that the technology of personalizing any economic offers will gradually go beyond the "experience economy", the theoretical basis of which was laid by J. Pine and J. Gilmore (Pine & Gilmore, 1998).The development of customer-oriented strategies aimed at creating customer experience has generated a new set of standards, which in turn affects customer expectations. These changes have formed a consumer market that values responsible business practices, which modern companies are trying to reflect through value systems, quality management, and customer oriented corporate cultures. Meanwhile, advanced technologies and ubiquitous access to information leads to a change in the model of relationships between companies and modern consumers. The hospitality industry is turning to technology to meet the challenge of growing customer expectations. Technological innovations, advanced software products, information and communication systems as well as robotics are increasingly used in tourism and hospitality related sectors to improve efficiency of technological operations and service quality (Koutroumanis, 2011). And although the vast majority of businesses are currently seeking for a competitive advantage and trying to create a unique experience for their clients, proactive compa-

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nies are already beginning to build a new strategy, responding to predicted changes in consumer behaviour (Lindgreen, Vanhamme, J. & Beverland, 2012).

In this regard, this study aims to examine attitudes and perceptions of customers on a unique consumer experience in the Kazakhstani hotel and restaurant service sector. From a conceptual perspective the research focuses on an evaluation of a customer experience strategy briefly discussing modern transformations and shifts from traditional approaches to new differentiation strategies. From a practical side this study represents preliminary data describing changes in consumer behaviour. Furthermore, this study expands understanding of the experience economy and fills a contextual gap by examining consumer attitudes on an example of Kazakh service industry. This research in general seeks to provide an insight into changes in consumer attitudes and behaviour within the new experiences-mediated service environment. On the other hand, the study contributes to the body of knowledge by focusing on consumers' attitudes towards the potential application of hospitality and tourism experiences in emerging economies. This research representing Kazakhstani context gives an insight into Central Asian emerging markets and contributes to a theoretical gap in the literature. Although there are a growing number of publications investigating the effect of customer experiences on attitudes and behaviours, majority of prior works are fragmented by a very specific types of experiences, and therefore do not able to give a complex understanding about consumer attitudes towards various offerings. This paper integrates various forms of experiences ("soap butler", "interactive menu", "robotics", "futuristic and virtual environment") including simple offerings as well as sophisticated technological services and provides holistic knowledge on this issue.

Literature Review

As indicated by previous studies, modern consumers of hospitality and tourism services are becoming more self-indulgent and increasingly demanding highly personalized extraordinary customer treatment technologies (Bharwani & Jauhari, 2013; Van Boven & Gilovich, 2003; Erdly and Kesterson-Townes, 2003). Although the service quality and customer satisfaction concepts have been sufficiently highlighted in hospitality and tourism literature, transformational changes in customer service experiences have been relatively overlooked (Chen & Chen, 2010). Service experience are usually defined as a set of fillings and emotions emerging as a result of direct or indirect contact with a company and consequently effecting customer satisfaction (Meyer & Schwager, 2007). The modern strategy of consumer experience will be fully focused on human relations, where the value will be more significant and more important than profit. This requires companies to strengthen emotional ties that will go beyond traditional consumer needs. The next stage in the evolutionary process of the "customer experience" concept will be the "human experience" – a new approach to differentiation and growth strategies (Sparks, 2015).

Experts in the field of marketing identify three fundamentals in the evolution of consumer experience, gradually moving into the "human experience":

1) Transparency. Each action of the company, its corporate values becomes publicly accessible under the influence of advanced technologies and the popularity of social networks. Modern consumers trust and value companies that share their values, actively providing reliable information about themselves and about their actions in the market.

2) Consumer experience that goes beyond customer interaction. Advanced technology has turned companies into brand ambassadors. This means that anyone who tells the story of a brand or company is now a part of consumer experience. Companies use their brand as a client-oriented strategy allowing customers, employees and partners collectively create the history of a company or its brand, guided by their personal experience.

3) Substantial consumer experience exceeds basic needs. The development of new technologies in combination with modern customer-oriented strategies allows companies to understand the individual characteristics of customers and improve the service process. Successful companies go beyond traditional needs and try to understand and meet human needs, such as freedom, individuality, and creativity. Companies that recognize value and human needs, in addition to meeting functional needs, are able to provide unforgettable, meaningful impressive and memorable experiences that create benefits and value not only for customers, but also for their employees and business partners.

Positive consumer experience is recognized as an important factor influencing consumer behaviour, including satisfaction and customer loyalty (Becker & Jaakkola, 2020). The hospitality industry is considered as one of the most customer-focused sectors in which customer experience is applied very intensively. The development and provision of a unique consumer experience plays an important role in differentiating hotel

or restaurant services. Tech-savvy modern consumers expect product personalization and an individual service at each stage of interaction with a company. According to expert studies, 89 percent of firms expect to compete primarily on the basis of consumer experience, and now this is one of the key strategies used by companies in the hotel and restaurant business. Leading companies in the global hospitality industry, such as Marriott, Hilton, Starwood, Starbucks, Disney keep ahead the competitors mainly due to the creation of a unique consumer experience both offline and online (Kandampully, Zhang & Jaakkola, 2017).

Ensuring a high level of satisfaction and loyalty requires a deep understanding of the main components of consumer experience, which in turn determines the importance of studying and analyzing the perceptions of potential consumers (Cetin & Walls, 2015). Clients and managers may perceive consumer experience in different ways. Studies related to discrepancies between the perception of the consumer and the supplier can give an idea of how to create pleasant impressions, thereby enhancing customer loyalty. According to the "conceptual model of quality of services with five gaps," what the client considers to be the key attributes of their experience may be completely different from what the service provider believes is already offered as a unique experience (Ghotbabadi, Feiz & Baharun, 2015). Understanding and exploring the discrepancies between customer perception and the service provider allows hotel and restaurant businesses to fill in these gaps accurately and create the best experience.

Methods

This research adopts the quantitative research method with a survey data collection technique. A self administered questionnaire (Table 1) has been designed with five point Likert scales and fixed-choice questions to measure attitudes of consumers.

Table1. Self-administered data collection instrument

QUESTIONNAIRE FOR CONSUMERS Preferences of potential consumers regarding experiences (unique experiences) in the hospitality services sector					
	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
Kazakhstan should not only provide quality services, but also create "experience" - a unique value that is accompanied by memorable experiences (for example, provide a surprise that will exceed your expectations)	☐	☐	☐	☐	☐
I will be glad to stay at the hotel with the Soap Butler service (providing natural soap of your choice) or the Butler by Smell (providing the opportunity to use the world-famous perfumes for free)	☐	☐	☐	☐	☐
I will be happy to visit the restaurant with the "Interactive Menu"	☐	☐	☐	☐	☐
I will be happy to visit the restaurant, the fully automated restaurant, where food is ordered through touch screens, and there are no attendants	☐	☐	☐	☐	☐
I will be happy to stay in a hotel where the Room Service Robot takes care of you	☐	☐	☐	☐	☐
I would prefer to stay not in a classic hotel, but in hotels with a unique concept (for example, thematic hotels, a tree hotel, an underwater hotel, etc.)	☐	☐	☐	☐	☐
I will be happy to live in a hotel with a futuristic concept, for example, where in the room you can virtually change the space using high-tech touch windows	☐	☐	☐	☐	☐
Note – developed by the authors					

The data collection process has been divided into 3 continuous stages including 100 (respondents) sample size on each of these stages. Initial data have been collected during the period between August and December, 2019 representing a total sample size of 300 respondents. The sample size is calculated based on

a size of population comprising economically active population of Kazakhstan with a margin of error 6% at confidence level of 95% (Table 2). According to statistics the number of economically active population which is considered as potential consumers amounted to 9.2 million people in the second quarter of 2019 (ZakonKZ, 2019). An optimal sample size for 10 million population lies between 267 and 384 depending on margin of error which is determined between 6% - 5% respectively (Saunders et. al, 2019). Due to practical reasons we have increased the sample size from 267 to 300 taking into account the number of potential consumers (9.2 million). This quantitative empirical study applied a probability sampling method and involved random distribution technique.

Table 2. Sample size calculation

Population Size	**Confidence Level 95%**	
	Margin of Error %	
	6%	**5%**
1000	211	278
2000	235	322
5000	253	357
10 000	260	370
100 000	266	383
1 000 000	267	384
10 000 000	267	384
Note – Adopted from Saunders et. al (2019)		

The response rate of study was 76 percent representing 228 respondents who use the services of restaurants and hotels in Kazakhstan on a permanent basis and defined as potential consumers of hospitality and tourism experiences. The demographic profile showed that these respondents are mainly people of active age who usually take business trips around the country for business purposes.

Results

Preliminary research findings showed that 50% of respondents are willing to get more impressions in addition with usual service, which will significantly influence on their memories and will have a deep impact on a customer return. 21.3% of respondents stayed neutral owing to the fact that they didn't have previously any experiences filled by memorable emotions/impressions. Among the respondents there are those who expressed complete disagreement with additional surprises. But in general, findings indicated that the majority of Kazakhstani consumers of restaurant and hotel services are not opposed to receiving pleasant impressions in the form of unique surprises (memorable experiences) exceeding their expectations.

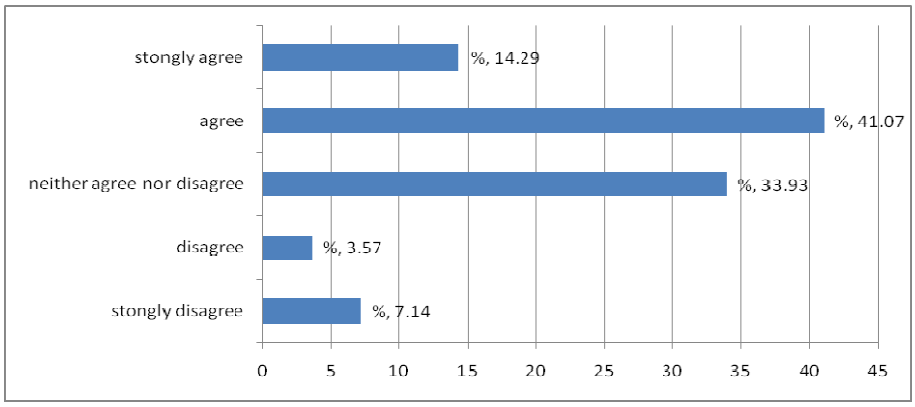

Figure 1: Attitudes of consumers toward “Soap Butler” or “Fragrance Butler” services

Note: Compiled by the authors

The experiential services such as “Soap Butler” or “Fragrance Butler” are not familiar to the majority of Kazakhstani consumers. Only 41.07% of respondents demonstrate positive attitude towards soap or fragrance butler services, while approximately 34% of survey participants expressed a neutral opinion, and about 10% of the respondents are not willing to accept this type of service.

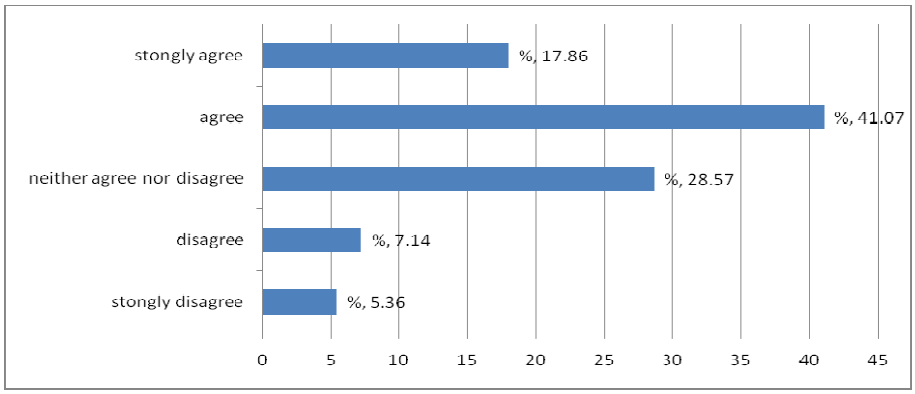

Figure 2: Attitudes of consumers toward "Interactive Restaurant Menu"

Note: Compiled by the authors

In the modern global service industries an increasing attention is paid to innovations and implementation of advanced technological business concepts. For example, the use of the "Interactive menu" is becoming very popular worldwide and this trend is additionally supported by research findings indicating that 41.7% of respondents have a relatively positive attitude towards advanced restaurant technologies and about 18% of fully agreed respondents are ready to accept such innovations, while 5.36% demonstrate a negative attitude towards interactive menu. Approximately 29% of respondents maintained a neutral opinion on this issue.

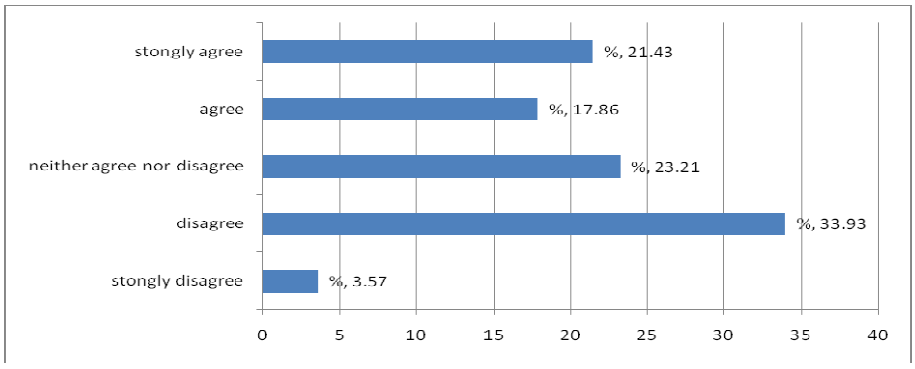

Figure 3: Attitudes of consumers toward fully automated restaurant concepts

Note: Compiled by the authors

Kazakhstani consumers prefer live communication with service personnel more than communication with machines and robots. Findings indicated that 33.94% of respondents disagreed with the full automation in local restaurants.

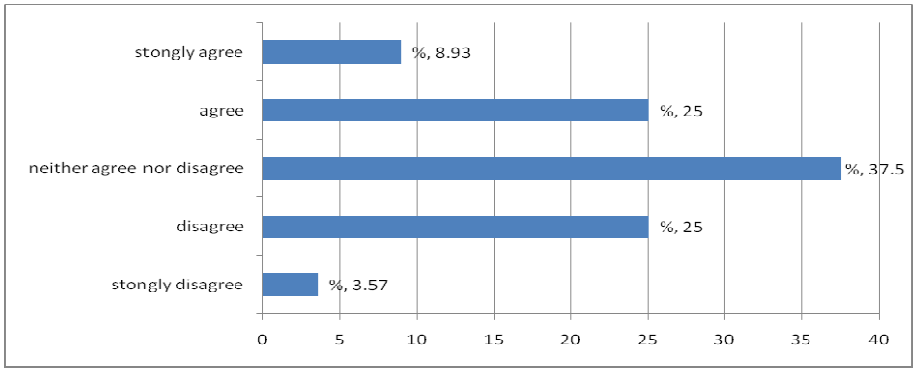

Figure 4: Attitudes of consumers toward robotization of hospitality services

Note: Compiled by the authors

Robotization today is very important in all spheres including the service sector. The "robot room service" was supported by 25% of respondents and 9% fully accept this type of service. On the other hand, 37.50% of respondents showed a neutral opinion and only 3.57% of respondents disagree with the robotization of hotel services.

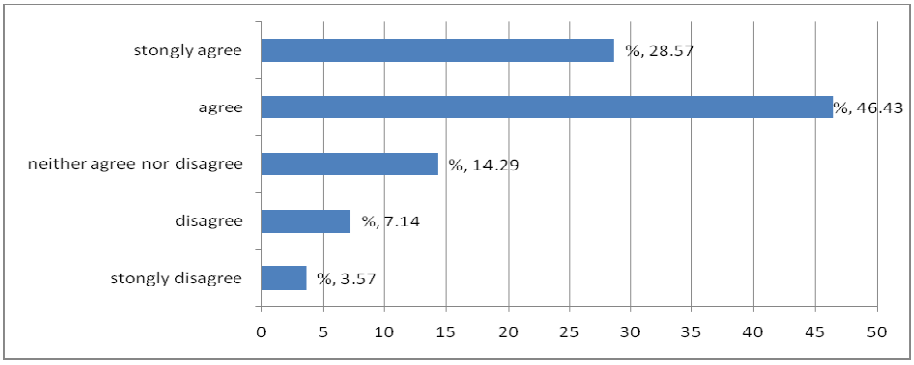

Figure 5: Attitudes of consumers toward staying in hotels with a futuristic concept

Note: Compiled by the authors

Modern sophisticated consumers of hotel services expect services beyond the usual, and hotel industries worldwide are responding to these new emerging trends dictated by changes in consumer behaviour by creating highly differentiated service experiences. Similarly, 46.43% of Kazakhstani consumers agree to stay in hotels with a futuristic concept, another 28.57% also support this idea expressing their agreement with the concept, and we see that Kazakhstani consumers are ready for changes in the hotel concepts. Remaining 14.29% of consumers expressed a neutral opinion, while 3.57% of respondents disagreed with this concept.

Discussion

In today's competitive market simply providing higher quality of services is not sufficient. To sustain a competitive advantage (Slatten, Krogh, & Connolley, 2011) firms need to adopt strategic marketing logic that focuses on a process of designing experiential offerings facilitating positive memories at subconscious level (Lindgreen, Vanhamme, J. & Beverland, 2012). On the other hand, the competitive advantage is ensured by the right investment strategy, in particular, investment in new technologies. Recent studies showed that the buying behaviour of generation segments (especially Y and Z) is determined by an attitude towards innovative technologies (Kazandzhieva and Filipova, 2019; Aldebert et al., 2010) therefore investing in technology-enhanced experiences might be timely decision for many companies. These investments can be quite expensive for a hotel company, but in case of finding economically efficient ways of implementation can bring great benefits from their use. Enhancing the quality of customer experiences by new technologies will increase the demand for tourism and hospitality services. Moreover, continuous research of a consumer market and the implementation of data analysis systems within the firms will allow domestic companies to better understand the choice of a consumer and as a positive outcome enables to offer more customized service experiences.

We argue that by studying and understanding consumer attitudes and preferences we can understand what kind of memorable experiences will meet the real needs of customers and potential consumers. Furthermore, clear knowledge about attitudes of consumers toward experiential services will facilitate the decision making process of Kazakhstani firms and help to employ efficient customer-oriented strategies, which in turn, transforms the service culture as well as its quality. We found that Kazakhstani consumers have a positive attitude towards service experiences including interactions with advanced technologies (futuristic hotels and interactive menu). Previous studies indicate that transforming regular services into memorable experiences effects positively customer attitudes and significantly influences customer satisfaction and loyalty (Grewall et al. 2019; Foroudi et al., 2018). In this regard, findings of the current study are in line with earlier research and offers additional contributions to existing literature on Kazakhstani context. Furthermore, the research makes an original contribution to the growing body of knowledge from the emerging economies perspective. It also advances fragmented theoretical knowledge investigating the nature and impact of customer experiences through systematic and complex approach to behavioural studies with the detailed focus on various types of experiential services. However, this research has some limitations implying sample size

and findings that cannot be generalized to specific categories of consumers. In this regard, we suggest future research related to this topic to consider attitudes and behaviours of Y and Z generations since they are becoming future growing segments.

Conclusions

This study provides industrial recommendations and valuable information to hospitality, tourism, marketing and service industries practitioners operating in Kazakhstan as it represents a holistic understanding of modern consumers' attitudes and behaviour. Through its interdisciplinary focus initiating theoretical and practical implications from hospitality, tourism, marketing, and service industries perspectives this research produced the data to facilitate decision making process of service-oriented firms. As can be seen from the survey, modern Kazakh consumers are willing to accept innovative services, and demonstrate positive attitude towards memorable experiences. The study also indicates that local hospitality and tourism market is ready for service innovations and it can be concluded that designing customer-oriented experiences can be an integral part of competitive strategies of hospitality companies and helps to find unique ways to attract modern customer segments.

This research in general provides an insight into changes in consumer attitudes and behaviour within the new experiences-mediated service environment. Moreover, the research expands understanding of the experience economy and fills a contextual as well as theoretical gap by generating holistic knowledge on various forms of customer experiences, simultaneously giving the insight into an emerging Central Asian market represented by the case of Kazakhstan.

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Туризм және қонақжайлылық индустриясындағы «экспириенс» түрінде ұсынылатын қызметтерге қатысты қазақстандық тұтынушылардың аттитюдтарын талдау

Аңдатпа

Мақсаты: Мақалада қонақжайлылық және туризм индустриясының қызмет көрсету тұжырымдамасындағы жаңалықтар мен өзгерістер қарастырылған. Зерттеудің мақсаты – Қазақстанның туризм және қонақжайлылық индустриясындағы «экспириенс» түрінде ұсынылатын қызметтерге қатысты қазақстандық тұтынушылардың аттитюдтарын талдау.

Әдісі: Зерттеуде бастапқы деректерді алу барысында сауалнама негізіндегі сандық зерттеу әдісі қолданылған. Бастапқы мәліметтер бес баллдық Лайкерт шкаласын қолдана отырып, алдын ала бекітілген сұрақтардан құрастырылған сауалнама көмегімен жиналды. Бұл сандық эмпирикалық зерттеуде сынаманың ықтималды іріктеу және кездейсоқ бөлу әдістері қолданылған. Сынаманың жалпы саны 300 респондентті құрады.

Қорытынды: Зерттеу нәтижесі қазақстандық тұтынушылардың экспириенстерге, соның ішінде «хош иіске жауапты бөлме қызметшісі», «футуристік қонақ үй» тұжырымдамасы мен «интерактивті ас мәзіріне» қатысты оң көзқараста екендігін көрсетті. Алайда, қазақстандық тұтынушылар роботтармен әрекеттескеннен гөрі қызмет көрсету персоналымен табиғи қарым-қатынасқа түскенді артық санайтындығын және сервисті автоматтандыруға қатысты жағымсыз көзқараста екендігін көрсетті.

Тұжырымдама: Зерттеу нәтижелері отандық қонақжайлылық және туристік нарығының қызмет көрсету саласындағы инновацияларға дайын екендігін көрсетті. Клиентке бағдарланған «экспириенстерді» дамыту жергілікті компаниялардың бәсекеге қабілетті стратегияларының ажырамас бөлігі ретінде қолданыс таба алады және маркетингтің бірегей әдістерін қолдана отырып, заманауи клиенттер сегментін тартуға жол ашады.

Кілт сөздер: тұтынушы мінез-құлқы, тұтынушылық аттитюдтар, тұтынушылық артықшылықтар, клиенттік тәжірибе, экспириенс-қызметтер, қызмет көрсету сапасы, қызмет маркетингі, туризм және қонақжайлылық индустриясы.

А.С. Кенебаева, А.И. Нурмагамбетова

Анализ аттитюдов казахстанских потребителей касательно услуг, предоставляемых в форме экспириенсов в индустрии туризма и гостеприимства

Аннотация

Цель: В статье рассмотрены новые изменения в концепции обслуживания клиентов в индустрии туризма и гостеприимства. В частности, целью исследования является изучение отношения и восприятия потребителями новых услуг, предоставляемых в форме экспириенсов в индустрии гостеприимства и туризма Казахстана.

Методы: В работе использованы количественные методы исследования с применением анкетирования в качестве сбора первичных данных. Исходные данные были собраны с помощью анкеты, содержащей фиксированные вопросы с использованием пятибалльной шкалы Лайкерта. В данном количественном эмпирическом исследовании применялись методы вероятностной выборки и случайного распределения. Общий объем выборки составил 300 респондентов.

Результаты: Результаты показали, что казахстанские потребители положительно относятся к новым концепциям обслуживания и «экспириенсам» – клиентскому опыту, таким как «Мыльный дворецкий», «Футуристические отели» и «Интерактивные меню». Однако казахстанские потребители предпочитают «живое общение» с обслуживающим персоналом, нежели взаимодействие с роботами, и демонстрируют относительно негативное отношение к автоматизации обслуживания.

Выводы: Как показывают результаты исследования, отечественный рынок гостеприимства и туризма готов к инновациям в сфере услуг. Разработка клиентоориентированных «экспириенсов» может стать неотъемлемой частью конкурентных стратегий местных компаний и будет способствовать привлечению современных клиентских сегментов уникальными маркетинговыми способами.

Ключевые слова: поведение потребителей, потребительские аттитюды, потребительские предпочтения, клиентский опыт, экспириенс-услуги, качество обслуживания, маркетинг услуг, индустрия туризма и гостеприимства.

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Models of youth entrepreneurship encouraging in Kazakhstan: current state, systemic issues and long-term outlook

Abstract

Object: The paper seeks to assess the current state of development and effectiveness of support for youth entrepreneurship in Kazakhstan with the development of a long-term strategy for its growth.

Methods: We used statistical data analysis, methods of system, structural and functional analysis, as well as SWOT analysis of youth entrepreneurship and its support mechanism in Kazakhstan.

Results: We have identified key components of the current model of institutional support for the development of youth entrepreneurship in Kazakhstan and the main parameters of their functional effectiveness. The analysis hasrevealed the following: lack of systematic (integrated) support for the development and encouraging youth entrepreneurship including a program-oriented approach (in particular, a special state program for the development of youth entrepreneurship); availability of a small range of institutional tools for specialized support for the development of youth entrepreneurship (including the lack of a special Fund to support youth entrepreneurship); lack of effective coordinated interdepartmental interaction between state, public and non-state institutional segments to support and encourage youth entrepreneurship.

We have revealed main elements of the current model of financial support for youth entrepreneurship in Kazakhstan and its effectiveness'parameters. The analysis has shown the lackof special financial instruments for comprehensive support of youth entrepreneurship and specialized targeted financing of this business segment.

We have revealed systemic issues of development of youth entrepreneurship and its support mechanism in Kazakhstan. The result of the study is a detailed SWOT matrix of youth entrepreneurship and its support mechanism in Kazakhstan and extrapolation of its results to promising strategies for further development of the youth segment in the business sector.

Conclusions: The effective development of youth entrepreneurship in the country is determined by institutional and economic parameters of the current system and its potential dynamics. It is the opportunities for dynamic promotion that are dominating in the cyclical and possibly circular growth of youth entrepreneurship. This requires application of a new methodology for long-term analysis. One of the most important methods of this approach is the foresight, which we study in the next section of this paper.

Keywords: youth business, business activity of youth, youth innovative entrepreneurship, startup, foresight.

Introduction

Mainstreaming of youth entrepreneurship in modern conditions arises from the specifics of analytical tools. This specificity is based on the extension of methodological pluralism to the subject-object characteristic of the phenomenon under study. This approach seems to be the most objective since most economic processes are now developing under the influence of a huge number of endogenous and exogenous factors. Moreover, endogenous factors are also ambiguous in their conceptual design. Therefore, an assessment from the perspective of methodological pluralism shall allow us to identify modern dominants more carefully, to embed them in the mechanism of post-industrial development, to determine the boundaries of uncertainty gaps, and to differentiate risks. And in the context of youth entrepreneurship, the conceptual framework diversifies and acquires additional specification ontwo maindeterminants: subject and object ones.

First, the subject determinant of youth entrepreneurship (which is youth) is impossible without its social assessment. Thus, a sociological characterization of "youth" is necessary, highlighting both its subject domi-

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nants and social place. At the same time, out of this social nature of youth arises its economic constitution, motives and opportunities for labor and entrepreneurial participation in national reproduction, the limits of business implementation and a unique place in the micro-and macroeconomic structure. So, on the subject side, "youth entrepreneurship" itself, like no other socio-economic phenomenon, is subject to interdisciplinary dualism (simultaneous analysis from both sociological principles and position of modern economic theory).

Second, the object determinant of youth entrepreneurship (which is entrepreneurship) in this context is also in a special methodological corridor of its implementation. After all, modern entrepreneurship is a heterogeneous system based on different concepts. Fragmentary and discrete conceptualization oftheoretical and methodological foundations of entrepreneurship is the reason for the inefficiency of state support measures and the emergence of an institutional "trap." That is when the accepted legal norms and regulatory instruments do not correspond to economic realities and objective patterns of business activity.

This paper'sobjective achievement requires consistent addressing the *following tasks:*assessment of the effectiveness of current institutional model for supporting youth entrepreneurship; assessment of the effectiveness of current financial model for supporting youth entrepreneurship; identifying systemic issues in development of youth entrepreneurship and its support mechanism in Kazakhstan; specifying features of the foresight in the development of long-term development strategies; development of a foresight approach to modeling development of youth entrepreneurship.

Literature Review

Foreign literature pays great attention to the phenomenon of youth as a social object. Moreover, this interest is differentiated in the following areas. Thus, Moran, P. and Sear, L. (Moran, Sear, 1999),analyze the significance of youth as a separate but integral social stratum. R. Merton (Merton, 2006), E. Fromm (Fromm, 2005) consider the ideology of socio-cultural status; P.L. Berger (Berger, 2005), and T. Luckmann (Luckmann, 2005) formulate the models of intergenerational interaction.M. Mead (Mead,2005) analyze the understanding of theyouth environment's value and worldview differentiation.

Most scientists of the near abroad (Kon, 1987), (Melnikova,2012), (Davidsson, 2005) consider youth as a special socio-demographic society group distinguished by a certain set of features: age boundaries, socio-psychological characteristics, features of socio-economic status and cultural development.

Thus, young people are defined as a socio-demographic group of society identified on the basis of age characteristics and their social status, their place and functions in the social structure of society, as well as their specific interests and values.

The peculiarity of young people is that this group of society is in the stage of social formation, that is, a kind of transitional transformational state (Len'kov, 2014),due to its age and social status.

The term "youth" and its status boundaries have been determined by the scientific and technical revolution and the differentiation of industrial processes. This led to the need to allocate a certain period of life for training and mastering production skills. It is due to the change in the industrial basis of production, the emergence of multi-industry labor,"youth", a certain limiting period,emerges.

We feel important to note that different countries define the age limits of young people differently due to differences in socio-economic, legal, cultural conditions of development and traditions. Most countries accept the age limits of young people in the range from 14 to 30 years (Radchenko, 2012). The Law of the Republic of Kazakhstan "On state youth policy" defines that young people are citizens aged from 14 to 29 [Zakon Respubliki Kazahstan].

In the early 80s, following the results of UNESCO conferences on youth, the upper age limit of the concept of "youth" was determined at 30-35.

Thus, modern science and practice define the age limits of youth entrepreneurship adopted in most countries in the range from 14 to 30 years. The lower age limit of 14 is due to the "opening of access to work", that is, the onset of physical maturity, when a teenager for the first time realizes his social right to choose between studying (at school orcollege) and work. As for the upper limit, it is due to the "achievement of labor and social stability" (Kotlyar,2001). In other words, it is determined by the following conditions:

– achieving the level of economic independence, i.e. the ability to create funds for independent living;

– achieving the level of personal independence, i.e. the ability to make independent life decisions.

Methods

In the course of the research, we have performed a statistical analysis of the Damu Entrepreneurship Development Fund JSCreports on the state of development of small and medium-sized businesses in Kazakhstan and its regions for 2014—2017. Also, to determine functional effects of the institutional model of

support for youth entrepreneurship in Kazakhstanwe have performed a structural and functional analysis of the institutional structures of support for youth entrepreneurship.

The result of the analysis is a detailed SWOT matrix of youth entrepreneurship and its support mechanism in Kazakhstan and extrapolation of its results to promising strategies for further development of the youth segment in the business sector.

Results

The current institutional model for supporting youth entrepreneurship in Kazakhstan can be presented in the form of a matrix that contains the following key institutional structures for supporting youth business activity:

– national development institutions;
– non-profit, non-governmental organizations and business associations;
– elements of innovation infrastructure: innovation clusters, technology parks, business incubators (see Table 1).

Table 1. Functional effects of the institutional model for supporting youth entrepreneurship in Kazakhstan

Institutional structures for supporting youth entrepreneurship	Key organizations	External positive effects of institutional structures for the development of youth entrepreneurship	Youth entrepreneurship support functions						
			Protection of the rights and interests of entrepreneurs	Information support	Service support	Educational support	Logistical support	Financial support	Innovation and technology transfer
1	2	3	4	5	6	7	8	9	10
National development instituions	Damu Entrepreneurship Development Fund JSC	Supporting the development of youth entrepreneurship as an integrator and operator of financial, information and consulting services and service support (Official website of Damu entrepreneurship development Fund JSC).		+	+	+	+	+	
	QazTech Ventures JSC	Main activities: Support for the development of technological entrepreneurship (including youth one) through venture financing, business incubation and technology consulting (Official website of QazTech Ventures JSC).			+		+	+	+
	Kazakhstan Industry and Export Center JSC (KIEC)	Main activities: Assistance in ensuring the industrialization policy, formation of an export oriented industrial policy, development of the "economy of simple things" by stimulating creation of competitive industries to meet consumer demand and replacing imports of socially important food products (Official website of Kazakhstan center for industry and export JSC).			+		+	+	
Non-profit, non-governmental organizations, business associations	The National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken"	Protection of business rights and interests, ensuring broad coverage and involvement of all entrepreneurs (including young ones) in the process of forming legal support for business activities (Official website Of the national chamber of entrepreneurs of Kazakhstan AtameKen).	+	+	+	+			
	Association of Legal Entities"Kazakhstan's Young Entrepreneurs Association"	Coordinating the activities of beginning and existing young entrepreneurs, creating favorable conditions for the development of their activities and joint solution of its members'	+		+	+			

		issues (Official website of the Association of young entrepreneurs of Kazakhstan).							
	Enactus Kazakhstan	An international non-profit organization that brings together active students, businesspeople, and academic leaders to implement entrepreneurial projects aimed at improving the quality of life of people in need (Official website Enactus Kazakhstan).			+	+			
Innovation clusters	Innovation Cluster of Nazarbayev University Astana Business Campus (ABC)	Innovation Cluster of Nazarbayev University Astana Business Campus (ABC) includes ABC INCUBATION, ABC Quick Start, DC Lab designer coworking, Fab Lab coworking, Mashine Shop, technopark coworking, and the "Business Angels" club (Official website of the Innovation cluster of Nazarbayev University " Astana Business Campus (ABC)").			+	+	+	+	+
	Innovation Cluster Tech Garden	The cluster implements acceleration and incubation programs, including through grant support, seed investments, and co-investment tools. The cluster provides strategic consulting, recruitment of a startup staff, networking and investor search, startup PR promotion, etc. (Official website of the innovation cluster Tech Garden).			+	+	+	+	+
Technology parks	International IT StartupTechnopark Astana Hub	Astana Hub implements two programs for the development of IT startups for its residents: incubation and acceleration. The acceleration program is aimed at accelerating selected startup development. Incubation program provides young IT entrepreneurs with a coworking platform, assistance in finding investments, media promotion, access to expert knowledge and advice followed by acceleration in the Astana Hub Technopark.			+	+	+	+	+
	Innovation Cluster of Nazarbayev University NURIS	The Technopark provides residents with all the necessary conditions for companies to deal with key business issues without getting distracted by additional tasks.			+	+	+	+	+
Business incubators	Nazarbayev University Business Incubator	The purpose of the business incubation program is to support new ideas, technological developments, and innovative business projects at an early stage.			+	+	+	+	+
	MOST Business Incubator	Support of startup projects at all stages of development through business training, coaching, mentoring; provision of premises (Official website of the most Business incubator).			+	+	+	+	
	nFactorial Incubator	This is an intensive 7-week training program for high end mobile developers run by Zero To One Labs, one of the leading mobile developers (Official website of nFactorial Incubator).			+	+	+	+	+
	SODBI Business Incubator	Main purpose is to support startups and young entrepreneurs through creation and leasing of space at affordable prices, to facilitate their access to financial, material and intellectual resources on preferential terms, to help develop startups through training and consultations (Official website of the SODBI Business incubator).			+	+	+		

Note: Compiled by the authors

The key, most significant organizations that directly support and stimulate the development of youth entrepreneurship are as follows:

1) among the national development institutions: Damu Entrepreneurship Development FundJSC, QazTech VenturesJSC, Kazakhstan Industry and Export Center JSC;

2) among non-profit, non-governmental organizations and business associations:The National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken," Association of Legal Entities "Kazakhstan's Young Entrepreneurs Association," Enactus Kazakhstan;

3) among such elements of innovative infrastructureas:

– innovation clusters: Innovation Cluster of Nazarbayev University Astana Business Campus (ABC), Innovation Cluster Tech Garden ([Official website of the innovation cluster Tech Garden);

– technology parks: International IT Startup Technopark Astana Hub, Innovation Cluster of Nazarbayev University NURIS;

– business incubators: Nazarbayev University Business Incubator, MOST Business Incubator, nFactorial Incubator, SODBI Business Incubator .

Institutional model for supporting youth entrepreneurship in Kazakhstan presented in Table 1 includes a number of functional effects.

The first functional effect is to protect the rights and interests of young entrepreneurs and remove administrative barriers. In addition to government agencies,this function is performed by non-profit, non-governmental organizations and business associations among institutional entities supporting the business activity of young people that we have identified earlier.

The second functional effect is information support, i.e. providing youth business entities with information on measures of state support for business development, creating databases and information exchange systems for youth business entities, including through mass media, ensuring access of young entrepreneurs to economic, legal, statistical and other information necessary for effective development. As can be seen from the matrix of functional effects of institutional support for the development of youth entrepreneurship in Kazakhstan (Table 1), this function is implemented mainly by two institutional entities supporting youth entrepreneurship: Damu Entrepreneurship Development Fund JASC and the National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken," which is clearly not enough.

The third functional effect is service support, i.e. entrepreneurprovision with individual consultations of experts and specialized services related to accounting and tax; consulting on customs procedures, development and implementation of management systems, marketing policy, participation in public procurement, public-private partnership, use of information and communication and digital technologies, legal support and document management.

The fourth functional effect is educational support, i.e. entrepreneurship training, successful entrepreneursmentoring, training sessions, master classes, tracking, etc.

Damu Foundation conducts mass entrepreneurship training for the population, including within the framework of the Unified Program for Improving the Competence of Entrepreneurship of the Damu Entrepreneurship Development Fund JSC for 2015—2018, which combines non-financial support measures implemented by the Fund in five main areas: support for startup businesses; support and development of entrepreneurship for people with disabilities; monitoring of services for business support and training of top management of SMEs; creating conditions for the qualitative development of domestic entrepreneurship (Official website of Damu entrepreneurship development Fund JSC).

Forthe first direction, "support for startup businesses," Damu Foundation is implementing two training projects:

1) "Support for opening a new business," a project stimulating entrepreneurial activity of the population through the development of business competencies necessary for launching a startup able to eventually scale and transform into a successful business. Within the framework of the project "Support for opening a new business" in 2017, 1401 people were trained, 189 private business entities were created, and 22 applications were approved for financial support.

2) "StartUp Academy," a project to accelerate startups, including youth ones. In 2017, four Startup Academies were started in the cities of Astana, Almaty, Atyrau, and Taldykorgan. In 2017, 419 people were trained, 56 of which started their own businesses, 47 startup projects were attracted to participate in the Fund's financial programs, and 49 projects were supported by private investments/grants (Official website of Damu entrepreneurship development Fund JSC).

In the framework of theUnifiedProgram for Improving the Competence of Entrepreneurship of the Damu Fund,The National Chamber of Entrepreneurs of the Republic of Kazakhstan "Atameken" acts as an Operator for the provision of public non-financial support to entrepreneurs and population with entrepreneurial initiative since 2015.This includes for potential, aspiring and existing entrepreneurs in the following free educational projects:

1) School for Young Entrepreneurs (SYE) is a program for young people aged 18 to 29, providing training the basics of entrepreneurshipto young people, providing consulting services for the preparation of business plans and organizing their protection at the "idea fair" competition, helping the best business projects winning this competition in obtaining funding. A certificate of completion of training under the SYE project entitles one to participate in the competition for grant funding under the "Business Roadmap 2020"Program(Official website Of the national chamber of entrepreneurs of Kazakhstan AtameKen), (Resolution of the Government of the Republic of Kazakhstan dated August 25, 2018 No. 522 "on approval of the State program for business support and development" business Roadmap, 2020). In 2017, 1,035 young people were trained at SYE.

2) "Business Adviser" is two-day long express course on the basics of entrepreneurship for beginning and existing entrepreneurs providing educational materials and issuing personal certificates upon completion, which give the right to participate in the competition for grant funding under the "Business Roadmap 2020"Program. In 2017, 19,076 people were trained under the Business Adviser project, including 4,962 young people (aged 17 to 29) (26% of all students); in 2018, 16,959 people were trained, including 4,588young people (aged 17 to 29) or 27.1% (Figure 1) ([Report on the implementation of services for the implementation of training projects in the framework of the "Business school" component, 2018.). The greatest number of young participants were registered in Astana (550 people), Almaty (477 persons), Aktobe region (411 persons), Turkestan region and Shymkent (399 people) and Karaganda region (342 people). In percentage terms, the highest shares of young participants in the general population in the region aretaken by the North Kazakhstan region (41,8%), Karaganda region (33.3% of all participants in the region), Astana (33.0%), and Aktobe region (30.7%).

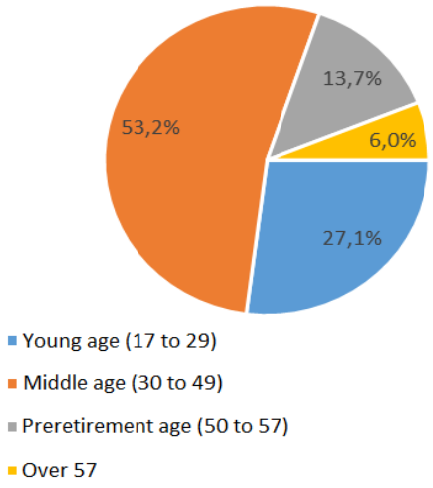

Fig. 1. Structure of participants in the educational project "Business Adviser" of the National Chamber of Entrepreneurs "Atameken" by age in 2018

Note: Compiled by the authors based on the source ([Report on the implementation of services for the implementation of training projects in the framework of the "Business school" component, 2018.)

3) "Business Growth" is a training course on sustainable business development for existing entrepreneurs bearing a certificate of completion of "Business Adviser" courses. In 2017, 19,076 people were trained under the Business Growth project, including 4,962 young people aged 18 to 29 (26% of all students) (Official website Of the national chamber of entrepreneurs of Kazakhstan Atameken).

4) "Project-based training using mentoring principles" is the provision of professional knowledge to aspiring entrepreneurs based on practical examples of existing businesses with the participation of successful entrepreneurs and industry specialists. In 2017, 1,100 people were trained in "Project-based training using mentoring principles", including 249 young people aged 18 to 29 (or 22.6%); in 2018, 1,158 people were

trained, including 258 young people aged 18 to 29, or 22.3% of all students (Figure 2) ([Report on the implementation of services for the implementation of training projects in the framework of the "Business school" component, 2018). The greatest numbers of young participants were registered in Zhambyl region (26 people), West Kazakhstan region (21 people), East Kazakhstan region (21 people) and Astana (20 people). In percentage terms, the highest shares of young participants in the general population in the region aretaken by the Western-Kazakhstan region (32,3%), and Pavlodar region (30%).

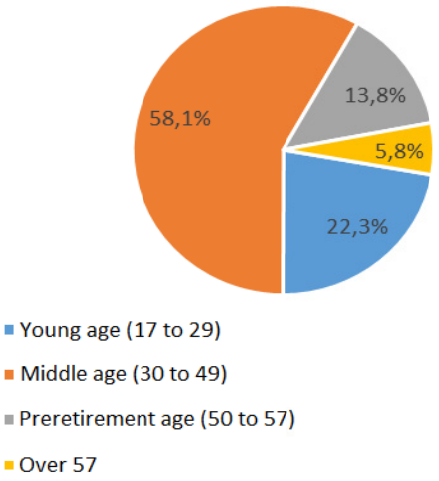

Fig. 2. Structure of participants in the educational project "Project-based training using mentoring principles" of the National Chamber of Entrepreneurs "Atameken" by age in 2018

*Note: Compiled by the authors based on the source (*Report on the implementation of services for the implementation of training projects in the framework of the "Business school" component,2018*).*

5) "Bastau Business" is a project teaching the basics of entrepreneurship in the framework of the Program for the development of productive employment and mass entrepreneurship for 2017—2021 "Enbek" [45]. Upon completion, participants receive certificates granting the right for microcredit financing of the business project at a reduced rate of 6% per annum, as well as the ability to support the business for 1 year. "Bastau Business" was launched in 2016 in Mangistau and Aktobe regions.In 2017, the project would cover 80 districts, 15,000 participants (of which 30.7% are representatives of the age group of 17-29), and 3000 (or 20%) completed projects. At the same time, 22% (713 people) of those who have started their own businesses belong to the category of young people (aged 17-29). During the first half of 2018, 2 training streams were implemented, 12,645 people were trained, of which 24.8% (3,134 people) were young people (Official website Of the national chamber of entrepreneurs of Kazakhstan Atameken).

The fifth functional effect of the current model of institutional support for the development of youth entrepreneurship in Kazakhstan is material and technical support, namely: free office space, coworking, provision of equipment, workshops and laboratories, etc. This function is being effectively implemented mainly by subjects of innovative infrastructure:

– innovation clusters, including the Innovation Cluster of Nazarbayev University Astana Business Campus (ABC), and the Innovation Cluster Tech Garden;
– technology parks, including the international Technopark of IT startups Astana Hub, NURIS Technopark of Nazarbayev University;
– business incubators, including Nazarbayev University Business Incubator, MOST Business Incubator, nFactorial Incubator, and SODBI Business Incubator.

These same institutional entities of the innovation infrastructure supporting youth entrepreneurship generate another functional effect, the transfer of innovation and technology, that is, they transfer scientific and technical knowledge and advanced technological experience for the development of innovative youth entrepreneurship, the application of technological processes, and crowdsourcing.

For example, the Innovation Cluster of Nazarbayev University Astana Business Campus (ABC) includes the following: ABC INCUBATION, ABC Quick Start, DC Lab designercoworking, Fab Labcoworking, Mashine Shop, Technopark-coworking, and the "Business Angels" club. NURIS Technopark is a part of the Innovation Cluster of Nazarbayev University Astana Business Campus (ABC).

Another most significant institutional subject of innovative infrastructure to support high-tech youth entrepreneurship is the International ITStartup Technology Park Astana Hub, whose dominant purpose is to become a regional hub of the global innovation ecosystem, an international center for high-tech IT startups that produce breakthrough IT companies.

The results of the first acceleration program for the development of IT startups, which was implemented in early 2018, were 151 applications across Kazakhstan and selection of 12 best startups of young entrepreneurs. As part of the acceleration program, startup teams created a minimal viable product (MVP) for their business idea, attracted first-time buyers, and presented their projects to potential investors. The results of the second acceleration program for the development of IT startups, which started in July 2018, were 80 applications and selection of 12 best startups, of which 7 projects successfully passed the acceleration. The results of the third acceleration program for the development of IT startups from November to December 2018 were 146 applications from young entrepreneurs of Kazakhstan and selection of 30 best IT startups, of which 27 successfully completed the third acceleration program. Currently, the Technopark supports more than 150 projects and 510 participants in acceleration and incubation programs within the Astana Hub.

These are the key components of the current model of institutional support for the development of youth entrepreneurship in Kazakhstan and the main parameters of their functional effectiveness. The analysis has revealed the following: lack of systematic (integrated) support for the development and encouraging youth entrepreneurship including a program-oriented approach (in particular, a special state program for the development of youth entrepreneurship); availability of a small range of institutional tools for specialized support for the development of youth entrepreneurship (including the lack of a special Fund to support youth entrepreneurship); lack of effective coordinated interdepartmental interaction between state, public and non-state institutional segments to support and encourage youth entrepreneurship.

The current model of financial support for youth entrepreneurship consists of the following main tools:

- financing activities of young entrepreneurs through conditional funddepositing in second-tier banks(STBs), leasing companies and microfinance organizations;
- subsidizing the interest rate on loans and financial leasing agreements for young entrepreneurs;
- partial guarantee of loans to young entrepreneurs.

Currently, Damu Entrepreneurship Development Fund JSC is a key national development institute that implements the above-mentioned financial support tools for youth entrepreneurship. Let us analyze them in more detail.

The first tool of the current financial model for supporting youth entrepreneurship is Programs for conditional fund depositing in STBs, leasing companies and microfinance organizations for subsequent entrepreneurfinancing.

Since November 2007, the Damu Fund has been an operator for conditional fund depositing in STBs and leasing companies for subsequent lending to private businesses, including young entrepreneurs. Currently, the Damu Fund finances entrepreneurs through more than 30 conditional depositing programs. To start a business, citizens can get a loan of up to 16 million tenge. The "Business Roadmap 2020"Programprovides an express guarantee tool for young startup entrepreneurs. Young entrepreneurs can get a loan from banks providing 15% of the collateral whilethe Damu Fund provides the rest. The maximum nominal microloan rate for the final borrower is 6% per annum.

Since the Programs for conditional fund depositing in STBs started, the Damu Fund has financed 1,621 young entrepreneur (under 29 years of age) projects for a total amount of 23,641 million tenge with an average annual (for 2014—2017) growth rate of projects by an average of 50% and the amount of funding by 25%. In the regional context for 2014—2017, the largest share in the total number of funded young entrepreneurbusiness projects is accounted for in South Kazakhstan (12.4%on average for this period), Almaty (8.0%), and East Kazakhstan region (7.7%). At the same time, in 2014—2017, the largest share in the total financing of young entrepreneurbusiness projects was recorded in Astana (19.9%on average for this period), Almaty (99.9%) and South Kazakhstan region (8.5%). By industry in 2014—2017, the largest share in the total number of funded young entrepreneurbusiness projects is accounted for by trade (49.2% on average for this period), providing other types of services (19.1%), and manufacturing (9.6%). The largest share of the total financing of young entrepreneurbusiness projects for this period is also directed to these sectors: trade – 39.2%, provision of other services – 21.5%, manufacturing – 12.0% (Report of JSC "Damu entrepreneurship development Fund" on the state of development of small and medium-sized businesses in Kazakhstan and its regions, 2014-2017).

The second tool of the current financial model for supporting youth entrepreneurship is subsidizing the interest rate by the Damu Fund for a loan (leasing) for a business entity. This tool of state financial support for entrepreneurship used for partial reimbursement of entrepreneur's expenses for paying interest on a loan (leasing) on a gratuitous and irrevocable basis, is legally stipulated in the State program for business support and development "Business Roadmap 2020" (DKB-2020) (Resolution of the Government of the Republic of Kazakhstan dated August 25, 2018 No. 522 "on approval of the State program for business support and development" business Roadmap, 2020).

By 2018, 1,069 young entrepreneur (under 29 years of age) projects were subsidized under the DKB-2020 for a total amount of 200,380 million tenge in loans with a growth rate of 31% in the number of projects and 28% in the amount of financing in 2017. In the regional context, for 2014—2017, the largest share in the total number of subsidized young entrepreneurbusiness projects is accounted for in Aktobe (9.5%on average for this period), Pavlodar (8.5%), and East Kazakhstan region (8.0%). At the same time for 2014—2017, the largest share in the total amount of subsidies for young entrepreneurbusiness projectswas recorded in the East Kazakhstan region (14.2%), Almaty (12.3%), and North Kazakhstan region (11.7%). In the industry context for 2014-2017, the largest share in the total number of subsidized young entrepreneurbusiness projects is accounted for by transport and warehousing (29.6%), manufacturing (27.2%). The largest share of the total financing of young entrepreneurbusiness projects for this period is also directed to these industries: manufacturing – 52.9%, transport and warehousing – 14.2%, (Report of JSC "Damu entrepreneurship development Fund" on the state of development of small and medium-sized businesses in Kazakhstan and its regions, 2014-2017).

The third tool of the current financial model of support for youth entrepreneurship is a partial guarantee on loans of business entities by the Damu Fund. In 2018, state program for business support and development "Business Roadmap 2020" introduced a portfolio guaranteeon the guarantee instrument, the peculiarity of which is that the Damu Fund does not assess each entrepreneur's application individually, but gives partner banks permission to obtain guarantees for loans that meet the program criteria within the set limits. This significantly reduces the time frame for reviewing applications for loans issued under guarantees; reduces the set of documents provided by borrowers; eliminates double decisionmaking on the guarantee (by the second-tier bank and the Fund) (Report of JSC "Damu entrepreneurship development Fund" on the state of development of small and medium-sized businesses in Kazakhstan and its regions, 2017.)..

By 2018, 805 young entrepreneur (under 29 years of age) projects were partially guaranteed for the total amount of 9076 million tengein loanswith the growth rate for 2014—2017 in the number of projects by 150% and the amount of financing by 182%. In the regional context for 2014—2017, the largest share in the total number of young entrepreneurs who received partial guarantee of business projects is accounted for in Astana (12.9%on average for this period), Atyrau region (11.7%), and Almaty (10%). At the same time for 2014—2017, the largest share in the total volume of partial guarantee of young entrepreneurbusiness projects was recorded in Astana (14.5%on average for this period), Almaty region (14.2%), and Almaty (12.3%) (Table 3). In the industry context for 2015—2017, the largest share in the total number of young entrepreneurbusiness projects with partial guarantees is accounted for in the manufacturing industry (25%), transport and warehousing (22.9%), and other services (20.5%). The largest share of the total volume of partial loan guarantees for young entrepreneurbusiness projects during this period is also directed to these industries (Report of JSC "Damu entrepreneurship development Fund" on the state of development of small and medium-sized businesses in Kazakhstan and its regions, 2014-2017).

These are the main elements of the current model of financial support for youth entrepreneurship in Kazakhstan and the parameters of its effectiveness. The analysis has shown thelack of special financial instruments for comprehensive support of youth entrepreneurship and specialized targeted financing of this business segment.

Discussions

Identification of systemic issues in the development of youth entrepreneurship and its support mechanism in Kazakhstan

SWOT analysis matrix is a universal and relevant form of structured description of the studied object and the quality of its internal and external environment. Since this section is the result of the previous analysis of the current state of youth entrepreneurship, its socio-economic subjectivity, and the effectiveness of institutional and financial mechanisms to stimulate business activity of young people in Kazakhstan, we have developed a detailed SWOT matrix for youth entrepreneurship (Table 2).

Table 2. SWOT matrix for youth entrepreneurship development and its support mechanism in Kazakhstan

	Internal factors of youth entrepreneurship and its support mechanismeffectivenessdevelopment	
	Strengths, S	**Weaknesses, W**
	S.1. Effective solution to the issue of youth employment, unemployment and job creation S.2. High young entrepreneur innovation, ability to use modern technologies, orientation to new products, new markets and production methods S.3. Mobility, rapid response of young entrepreneurs to changes in the market conditions, allowing them to form a wide range of products and services S.4. Opportunity for young entrepreneurs to start a business with a small startup capital, which allows them to increase the pace of development of the youth business segment in the short term and increase its share in the overall structure of SMEs S.5. High adaptability and flexibility of youth entrepreneurship S.6. Extensive opportunities for performing auxiliary outsourcing functions in the integration chain of small and large businesses S.7. High level mainstreaming of education and constant opportunity for young people to systematically update their knowledge and skills S.8. Readiness of young people to take entrepreneurial risks, including due to lack of negative life experience	W.1. Low level of business literacy, undeveloped practical skills W.2. Lack of startup capital, low level of youth business's financial stability, lending obstacles W.3. Unformed business reputation, little experience of socialization of young people W.4. Small transaction volumes, low level of scaling and capitalization of youth business W.5. Lack of legal definition of the "youth entrepreneurship," "subjects of youth entrepreneurship" and "young entrepreneur" concepts W.6. Lack of systematic comprehensive support for youth entrepreneurship, including a results-based approach to the development of youth entrepreneurship W.7. Small range of institutional and financial instruments for comprehensive specialized support for the development of youth entrepreneurship W.8. Insufficient awareness of existing measures and tools for state support of youth entrepreneurship W.9. Lack of a unified register of youth business entities and comprehensive statistical accounting of their performance indicators
External factors of youth entrepreneurship and its support mechanismdevelopmentsustainability	**PROMISING STRATEGIES FOR THE DEVELOPMENT OF YOUTH ENTREPRENEURSHIP**	
Opportunities, O O.1. Continuous growth of innovative technologies and global demand for innovative, high-tech products O.2. State policy orientation on modernization of the economy and possibility of using the youth entrepreneurship segment for accelerated development of innovative industries O.3. Reduction of administrative barriers to business, simplification of a procedure for registering business entities O.4. Possibility of using effective and appropriate global practices for the development and support of youth entrepreneurship O.5. Active development of innovative infrastructure elements, joint work areas O.6. Enhancement of entrepreneurial skills through educational projects	**S-OSTRATEGY** (a strategy to use strengths in a favorable environment and opportunities for development) – **A strategy for integrated growth of youth entrepreneurship:** 1. Ensuring sustainable growth dynamics of youth entrepreneurship and strengthening the role of youth entrepreneurship in the formation of a middle class 2. Stimulating the creation of new market niches for youth entrepreneurship 3. Focus on stimulating innovative high-tech youth entrepreneurship and creation of a special tax treatment for it 4. Development of a system of specialized youth business incubators and technoparks, as well as allocation of separate quotas for youth business	**W-OSTRATEGY** (a strategy to minimize weaknesses through the use of favorable external opportunities) – **A strategy for concentrated growth of youth entrepreneurship:** Development and implementation of a systemic support for youth entrepreneurship, including the following: – development of special youth entrepreneurship legislation and the legislative consolidation of the concepts of "youth entrepreneurship," "subjects of youth entrepreneurship" and "young entrepreneur" with setting the age limit and subject composition – implementation of a program-oriented approach to stimulating

carried out under the state support for youth entrepreneurship O.7. Established mechanism of state institutional and financial support for small and medium sized businesses O.8. Trends in the growth of consumer demand for hand-made products, environmentally friendly products	projects for placement in existing universal business incubators and technoparks 5. Development and implementation of an effective system for monitoring the activities of infrastructure elements supporting youth entrepreneurship (business incubators, technology parks, technology transfer centers) 6. Creating an effective risk insurance system for youth innovative and high-tech entrepreneurship	business activity of young people and implementation of a special state program for the development of youth entrepreneurship – expanding the range of institutional tools for comprehensive specialized support for the development of youth entrepreneurship (including creation of a special Fund to support youth entrepreneurship) – maintaining a unified register of youth business entities and their statistical records – strengthening information and educational-consulting support for young people in entrepreneurship
Threats, T T.1. Insufficient population solvency due to insufficient real income T.2. Instability of the national currency, devaluation trends T.3. Difficult access to bank loans due to high interest rates and strict requirements for collateral T.4. Lack of effective cooperative relationships and cluster mechanisms in the large and small businesses interaction T.5. High level of competition between producers in terms of price/quality ratio, including increased global and interregional competition (within the framework of the EEU and the WTO) T.6. Dependence on the use of imported raw materials and equipment T.7. Dependence of the system of financial support for SMEs on the volume of budget financing, foreign exchange receipts to the National Fund and world prices for raw materials T.8. Low availability of material resources and means of production	**S-T STRATEGY** (a strategy to use strengths to minimize adverse effects of environmental threats) – **A strategy of diversified development of youth entrepreneurship:** 1. Creation of a single effective system for coordinating interdepartmental interaction between state, public and non-state institutional segments of support and encouraging youth entrepreneurship 2. Development of cooperation and subcontracting of young entrepreneurs and large businesses, including through the development of legislation, tax incentives for the latter 3. Creation of a system of state orders for youth business products 4. Simplification of procedures for access of young entrepreneurs to the use of real estate objects, land plots, industrial and office premises, experimental and laboratory facilities, energy facilities, etc.	**W-T STRATEGY** (a strategy to minimize weaknesses in the face of adverse consequences of environmental threats) – **A strategy for targeted development of youth entrepreneurship:** 1. Identification of system-forming priority areas for the development and support of youth entrepreneurship 2. Creation of separate niches for youth business entities through additional support mechanisms, development of "ready-made solutions" by the banks for effective youth business management 3. Updating financial support tools for young entrepreneurs, including by providing them with special tax and loan relief, with means of production, and insuring their commercial risk 4. Stimulating demand for young entrepreneur products, including by ensuring their broad access to public procurement 5. Creation of "hotlines" for the starting and development of business by young people
Note: Compiled by the authors		

Our previous analysis and SWOT diagnostics have revealed the following weaknesses and systemic issues in the youth entrepreneurship development, as well as the mechanism for its support in Kazakhstan:

– low level of business literacy, undeveloped practical skills;

– lack of startup capital, low level of financial stability of youth business, difficulties with lending;

– weak personal connections and little experience of networking, unformed business reputation, little experience of socialization of young people;

– small volume of transactions, low level of scale and capitalization of young businesses;

– lack of a legal definition of the concepts of "youth entrepreneurship," "subjects of youth entrepreneurship" and "young entrepreneur" andsetting the age limit and subject composition;

– lack of systematic (integrated) support for the development and encouraging youth entrepreneurship, including a program-oriented approach (in particular, a special state program for the development of youth entrepreneurship);

– small range of institutional tools for specialized support for the youth entrepreneurship development (including the lack of a special Fund to support youth entrepreneurship);

– lack of effective coordinated interdepartmental interaction between state, public and non-state institutional segments to support and encourage youth entrepreneurship;

– lack of special financial instruments for comprehensive support of youth entrepreneurship and specialized targeted financing of this business segment;

– insufficient awareness of existing measures and instruments of state support for youth entrepreneurship;

– lack of a unified register of youth entrepreneurship entities and comprehensive statistical accounting of performance indicators of young entrepreneurs.

In general, identification of internal factors of its development effectiveness (strengths and weaknesses) and external factors of sustainability (opportunities and threats) in the SWOT matrix of youth entrepreneurship has allowed us to extrapolate the results of the analysis to develop promising strategies for further development of youth entrepreneurship aimed at overcoming systemic issues, neutralizing threats and using potential opportunities.

Conclusions

Systemic issues in the development of youth entrepreneurship and its support mechanism, positive and stagnant trends associated with a certain latent institutional anomie and functional deformations in the mechanism of support for youth entrepreneurship can be overcome with presented strategies, taking into account the dominant factors of the external environment, its opportunities and threats.

Thus, the effective development of youth entrepreneurship in the country is determined by institutional and economic parameters of the current system and its potential dynamics. It is the opportunities for dynamic promotion that are dominating in the cyclical and possibly circular growth of youth entrepreneurship. This requires application of a new methodology for long-term analysis. One of the most important methods of this approach is the foresight, which we study in the next section of this paper.

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Қазақстандағы жастар кәсіпкерлігін жандандыру модельдері: қазіргі жағдайы, жүйелік мәселелері және ұзақ мерзімді даму перспективалары

Аңдатпа:

Мақсаты: Мақаланың мақсаты Қазақстандағы жастар кәсіпкерлігін дамытудың ағымдағы жағдайы мен оны қолдаудың тиімділігін бағалау болып табылады.

Әдісі: Зерттеу барысында деректерді статистикалық, жүйелік, құрылымдық және функционалдық талдау әдістері пайдаланылды, сондай-ақ жастар кәсіпкерлігіне және оны Қазақстанда қолдау тетігіне SWOT-талдау жүргізілді.

Қорытынды: Қазақстанда жастар кәсіпкерлігін дамытуды институционалдық қамтамасыз етудің қазіргі моделінің негізгі компоненттері және олардың құрылымдық тиімділігінің негізгі параметрлері анықталды. Жүргізілген талдау мынаны анықтады: жастар кәсіпкерлігін дамыту мен жандандыруға жүйелі (кешенді) қолдаудың, оның ішінде бағдарламалық-нысаналы тәсілдің (атап айтқанда, жастар кәсіпкерлігін дамытудың

арнайы мемлекеттік бағдарламасының болмауы); жастар кәсіпкерлігін дамытуды мамандандырылған қолдаудың институционалдық құралдарының жеткіліксіз деңгейде болуы (оның ішінде жастар кәсіпкерлігін қолдаудың арнайы қорының болмауы); жастар кәсіпкерлігін қолдау және жандандыру саласында мемлекеттік, қоғамдық және мемлекеттік емес институционалдық сегменттер арасында тиімді келісілген ведомствоаралық өзара іс-әрекеттерінің болмауы.

Қазақстандағы жастар кәсіпкерлігін қаржылық қолдаудың қазіргі моделінің негізгі элементтері және оның тиімділік параметрлері анықталды. Жүргізілген талдау жастар кәсіпкерлігін кешенді қолдаудың және осы бизнес-сегментті мамандандырылған нысаналы қаржыландырудың арнайы қаржы құралдарының жоқтығын көрсетті.

Жастар кәсіпкерлігін дамытудың жүйелі проблемалары және оны Қазақстанда қолдау тетіктері анықталды. Жүргізілген зерттеудің нәтижесі жастар кәсіпкерлігінің кеңейтілген SWOT-матрицасын және оның нәтижелерін бизнес-сектордағы жастар сегментін одан әрі дамытудың перспективалық стратегияларына экстраполяциялай отырып, оны Қазақстанда қолдау тетігін жасау болды.

Тұжырымдама: Елдегі жастар кәсіпкерлігінің тиімді дамуы қазіргі жүйенің институционалдық-экономикалық параметрлерімен және оның әлеуетті динамикасымен анықталады. Бұл жастар кәсіпкерлігінің циклдік өсуінде басым болып табылатын серпінді алға жылжу мүмкіндіктері. Бұл ұзақ мерзімді талдаудың жаңа әдістемесін қолдануды талап етеді. Бұл тәсілдің маңызды әдістерінің бірі — форсайт әдісі, оны зерттеу осы жұмыстың келесі бөліміне арналған.

Кілт сөздер: жастар кәсіпкерлігі, жастардың бизнес-белсенділігі, жастар инновациялық кәсіпкерлігі, стартап, форсайт.

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Модели активизации молодежного предпринимательства в Казахстане: современное состояние, системные проблемы и долгосрочные перспективы развития

Аннотация

Цель: Целью статьи является оценка текущего состояния развития и эффективности поддержки молодежного предпринимательства в Казахстане с разработкой долгосрочной стратегии его роста.

Методы: В ходе исследования использовались статистический анализ данных, методы системного, структурного и функционального анализа, также был проведен SWOT-анализ молодежного предпринимательства и механизма его поддержки в Казахстане.

Результаты: Выявлены ключевые составляющие действующей модели институционального обеспечения развития молодежного предпринимательства в Казахстане и основные параметры их функциональной эффективности. Проведенный анализ установил: отсутствие системной (комплексной) поддержки развития и активизации молодежного предпринимательства, в том числе программно-целевого подхода (в частности, специальной Государственной программы развития молодежного предпринимательства); наличие небольшого диапазона институциональных инструментов специализированной поддержки развития молодежного предпринимательства (в том числе отсутствие специального Фонда поддержки молодежного предпринимательства); отсутствие эффективного согласованного межведомственного взаимодействия между государственными, общественными и негосударственными институциональными сегментами в сфере поддержки и активизации молодежного предпринимательства.

Определены основные элементы действующей модели финансовой поддержки молодежного предпринимательства в Казахстане и параметры ее эффективности. Проведенный анализ показал отсутствие специальных финансовых инструментов комплексной поддержки молодежного предпринимательства и специализированного целевого финансирования данного бизнес-сегмента.

Выявлены системные проблемы развития молодежного предпринимательства и механизма его поддержки в Казахстане. Результирующим итогом проведенного исследования стало составление развернутой SWOT-матрицы молодежного предпринимательства и механизма его поддержки в Казахстане с экстраполяцией ее результатов на перспективные стратегии дальнейшего развития молодежного сегмента в бизнес-секторе.

Выводы: Эффективное развитие молодежного предпринимательства в стране обусловливается институционально-экономическими параметрами сложившейся системы и ее потенциальной динамикой. Именно возможности динамичного продвижения и являются доминантой в цикличном, а возможно, и циркулярном росте молодежного предпринимательства. Это требует прикладного использования новой методологии долгосрочного анализа. Одним из важнейших методов данного подхода и является форсайт-метод, исследованию которого будут посвящены следующие работы авторов.

Ключевые слова: молодежное предпринимательство, бизнес-активность молодежи, молодежное инновационное предпринимательство, стартап, форсайт.

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Digitalization in the tourism industry of Kazakhstan

Abstract

Object: The article substantiates the need to use Internet technologies for the development of the tourism industry of Kazakhstan at the present stage, since tourism industry is characterized by a variety of intermediary schemes, so the need for using Internet technologies is increasing here. In particular, the authors pursue a goal to research the specifics of digitalization in the field of tourism and current problems limiting contribution of digitalization to increasing the competitiveness of the industry.

Methods: Such general scientific methods as statistical analysis, content analysis were employed for conducting the current research.

Findings: The article describes key areas of digital transformation of the tourism industry in the era of the digital economy, and also shows the advantages of digital transformation for the tourism industry, which are to deepen the knowledge of the tourists based on the provision of detailed information about places of recreation and travel; reduction of time for entry and exit of information, management and administrative processes.

Conclusions: This paper analyzes the current state of the tourism sector in Kazakhstan, presents the results of conducted analysis on ICT readiness in the context of Kazakhstani tourism industry. The perspective impact of digitalization on this industry is also considered.

Keywords: digitalization, tourism development, ICT, Kazakhstan, tourism industry, Tourism4.0, TTCI.

Introduction

Tourism, positioned as a priority sector in the economy of the Republic of Kazakhstan, can have a positive impact on addressing not only economic problems, but also on achieving a social goal, as well as protecting the environment. Tourism, especially in Kazakhstan with all its natural diversity and cultural heritage, can make a significant contribution to the growth of employment and further economic development.

Over the past years, the tourism sector has had an increasing impact on the economic development of Kazakhstan. Travel and tourism industry GDP in 2018 amounted to US $2,998.4 million. According to preliminary estimates, in 2019, the share of tourism in the GDP reached 1.8 percent(Schwab, 2019).

According to the official statistics of the Republic of Kazakhstan, in 2018 the number of foreign citizens visiting the republic with tourist purposes amounted to 8 789 314 people. The main flow of foreign tourists came from CIS countries (Uzbekistan, Kyrgyz Republic, Russia), and from far abroad (Turkey, Germany, China, the USA, India, South Korea, etc.). At the same time, if the number of inbound tourists traveling to Kazakhstan has been steadily increasing since 2014 from 6 332 734 to the current amount. The number of outbound tourists amounted to 10 646 241 thousand people in 2018, including 1 979 431 for business and professional purposes, and 8 666 810 for personal purposes(Statistics Committee of the Ministery of National Economy of the Republic of Kazakhstan, 2019).

According to latest statistics available the average number of employees engaged in tourism sector in 2018 amounted to 44,6 thousand people. The average monthly salary of one employee in the tourism sector in 2018 varied from 86 510 for the organizations of leisure, entertainment, culture and sports to 124 217 tenge for accommodation services.

In modern conditions, the data presented in digital form are a key factor in the development of the economy of the 21st century. In this regard, IT-technologies play a primary role.

According to the World Digital Competitiveness Ranking prepared by International Institute for Management Development (IMD) Kazakhstan has improved its position by three places in 2019, occupying thirty

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fifth position out of 63 countries considered. This improvement became possible due to positive changes in different sub-indices, including "Training and education" (No 1), "Business agility" (No 15), "Regulatory framework" (No 16), and finally "Adaptive attitudes" (No 39) (Brits & Cabolis, 2019).

The rapid development of the digital economy in the world provides increased competitiveness of states, industries, enterprises. The ubiquitous level of digitalization entails significant changes in the process of organizing a business. Today's trend is a digital transformation that affects all areas, focused on the global use of digital technologies in the activities of economic entities, the formation of the information society and the digital economy as a whole (Tashenova, Babkin, & Mamrayeva, 2019).

Literature Review

One of the trends in the development of the global tourism industry at the present stage is proliferation of Internet technologies, in other words, the modern development of tourism is taking place in a digital context. The digitalization process has not bypassed the tourism industry itself. Digitalization in tourism is aimed at making the tourism business not only more flexible, consistent with current realities, but also more competitive in modern conditions. Digitalization of the hospitality industry helps to ensure a situation where customers get excellent results, and the owners of travel companies get higher incomes.

In recent decades, studies devoted to the introduction of digital technologies has received wide coverage. In 1995, the professor of the Massachusetts Institute of Technology N. Negroponte laid the foundation for researches in this domain (Negroponte, 1995; Negroponte, 2010). The basis of his research constitutes to the juxtaposition of traditional and digital economies with the intensive development of information and communication technologies. For the digital economy, the transition from the third industrial revolution to the fourth industrial revolution is intrinsic. The digital economy reflects the radical changes in the second half of the 20th century that were made possible in a result of digital computing and communication technologies advancement (Doucek, Fischer, & Novotný, 2017; Singh, 2005).

Digital economy refers to an economy that is directly related to the processes of development and implementation of digital computer technologies in all areas of economic production and consumption. As a rule, it covers the area of providing online services and goods, namely electronic payment services and electronic commerce, Internet commerce and the Internet of Things (IoT - Internet of Things), crowdfunding, Internet banking and more. Among the latest digital technologies, which act as a platform for digitalization and the digital economy, the following are distinguished: Big Data technologies, the development of cloud services and artificial intelligence (neural networks), smart technologies and location technologies, the Internet of things, as well as the industrial Internet of things (IIoT - Industrial Internet of Things), 3D printing (Pereira & Romero, 2017; Singh, 2005).

Digitalization and accessibility of infrastructure ensures full interaction of participants in economic activities. The distinctive features of digital economy include the presence of personalized service models, as well as developed economy of joint consumption and sharing services.

Digitalization processes are especially relevant for the service sector. Trading and transport companies, tourism and hospitality industry enterprises, catering enterprises were given the opportunity to expand their target audience and reach, improve service quality, and develop at an accelerated pace, given that in the global digital economy those companies will benefit whose arsenal involves a greater number and the quality of digital platforms.

A study by the reveals an annual growth of 16.8% in the global cost of digital transformation, which amounted to 2.1 trillion International Data Corporation US dollars in 2019 (International Data Corporation, 2019).

The Boston Consulting Group estimates that the digital economy will reach 16 trillion US dollars by 2035.A significant part of digitalization is in the sphere of consumption (services, online trading, offline shopping and online search) - 63 billion US dollars, in which the Internet of things plays a huge role. The development of this segment cannot be considered outside the global trends of digital transformation. By 2025, the annual contribution of the Internet of things to the global economy can range from 4 to 11 trillion US $ (Ruan, Tsai, Zhang, & Zheng, 2017).

Kazakhstan has begun work on digitizing the tourism sector as part of general digitalization. The State program Digital Kazakhstan was launched in December, 2017 by accepting the Decree No. 827 of the Government of the Republic of Kazakhstan. This is an important comprehensive program that is aimed at improving the living standards of every citizen of the country through in virtue of digital technologies. The main objectives of the Program include accelerated pace of economy development in the Republic of

Kazakhstan and improved quality of life of its citizens, as well as creation of favorable conditions which will foster the transition of the economy to a new path of digital economy. The state program is designed for the period between 2018-2022 and covers five key areas:

1. “Digitalization of industries” — the transformation of traditional sectors of the economy using breakthrough technologies and opportunities that will increase labor productivity and lead to an increase in capitalization.

2. “Transition to the digital state” — the transformation of the state’s infrastructure to provide services to the public and business, anticipating their needs.

3. "Implementation of the Digital Silk Road" — the development of high-speed and secure infrastructure for the transfer, storage and processing of data.

4. “Development of human capital” — transformations encompassing the formation of a creative society and the transition to new realities — the knowledge economy.

5. “Creating an innovative ecosystem” — setting up conditions for the development of technological entrepreneurship with sustainable links between business, the scientific field and the state, as well as the introduction of innovations in production(the Government of the Republic of Kazakhstan, 2017).

Summarizing the digitalization of tourism and hospitality in the Republic of Kazakhstan and the experience of those countries that are already implementing the Industry 4.0 concept in this industry, the model of Tourism 4.0 digital platform for the tourism and hospitality industry of the Republic of Kazakhstan is shown in Figure 1 (Roblek, Meško, & Krapež, 2016; Zupan Korže, 2019).

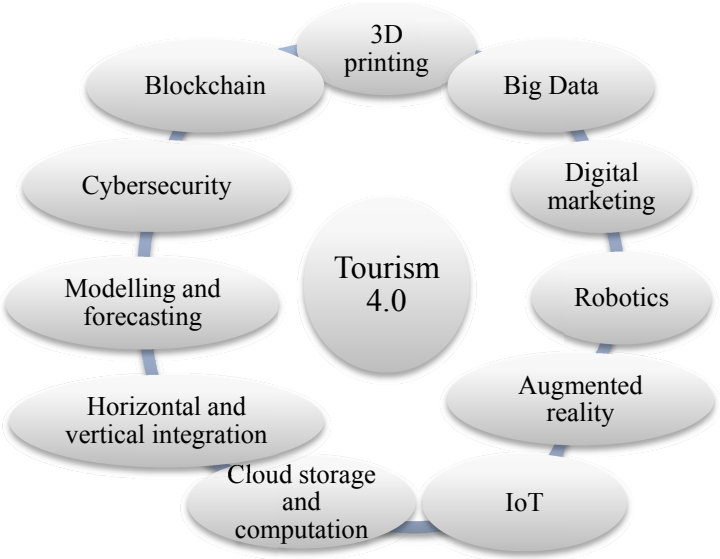

Figure 1. The model of Tourism 4.0 digital platform for the tourism and hospitality industry

Note - compiled by the authors based on source (Zupan Korže, 2019)

The following principles are intrinsic for the model of the digital platform “Tourism 4.0”:

– full automation of all links;

– maximum specific weight and significance of R&D;

– management of all subsystems and links is carried out by an autonomous system using the Internet of things;

– all stages of the tourist product life cycle are provided with the work of functional units in the form of a single interconnected whole, regulated in the online mode by feedback flows.

Methods

Theoretical and methodological foundations of the paper are based on studies of the prominent local and foreign researchers in the field of tourism development, current state of tourism industry development in the Republic of Kazakhstan, modern trends of digitalization of tourism sector, Government program “Digital Kazakhstan” for 2018-2022. Moreover, data provided by Committee on statistics of Ministry of national economics of the Republic of Kazakhstan, analytical reports of World Economic Forum on Travel and Tourism competitiveness index, IMD World Digital Competitiveness Ranking 2019 report were employed.

In the course of conducting the research both quantitative and qualitative methods were used, namely: the method of survey, comparative and dynamic analysis, statistical analysis, content analysis.

Results

According to Google statistics, during the travel planning period, users make about 400 search queries. This huge layer of data is actively used by travel companies in order to influence the decision of the tourists and incline them in favor of a particular itinerary, company and hotel.

74% of travelers in the world plan their travel online, which determines the prospects of the market of online services in tourism.

The trend for digitalization in tourism domain forces its market actors to introduce emerging realities to the industry. So, mobile first offers not to focus on conventional versions for desktops and tablets, but on applications for smartphones, while designing booking services. At the same time, there was a significant increase in the demand of travelers generated in virtue of mobile devices: the number of respondents who searched for carpooling services using their smartphone devices increased by more than 62% in 2019 as compared to 2016, also the growth in share for those who searched for tours via smartphones amounted to 65%. The total share of requests gained from mobile gadgets experienced growth of 40%. Almost 50% of all those travelers searching through mobile devices made bookings via these devices. Taking all the benefits of the trend requires provision of the customers with convenient services for searching, as well as for making payments for them using their smartphone (Google, 2019).

However, an average domestic traveler still gives tour operators, turning a blind eye to the progress of digitalization, hope for several years of prosperity. According to a global survey of the company Travelport in 2019, tourists prefer to take the total control of their travel experience, which is proven by the fact that 45% of respondents (plus 9% as compared to 2018) indicated getting the feeling of frustration when they were not able access their booking details 24/7 on their mobile device("Travelport's Global Digital Traveler Research," 2019).

A similar proportion was recorded with the technophile credentials, which manifested itself in applying voice search to help tackle their travel experience. The most common requests were quires for weather information and live traffic updates. Overall, the global trend of digitalization of the tourism sphere indicates an imminent and global change in the industry.

In Europe, as statistics suggests less than 1/3 of travelers make physical visits to the offices of tour operators. Most tourists planning their itinerary on their own via online platforms. In Kazakhstan, the tourism market is developing taking into account global trends, thus we can conclude, that quite soon the same situation will come. The growth of online sales will take place in two main direction. The first is through self-organization of a tour by purchasing separate flights and accommodation online, the second, through purchasing readily made itineraries from OTAs (Online tour agents). Thus, online sales will replace conventional agencies, some of which will be forced to close, while others will have to reorient their activities to the digital environment.

According to data provided by Booking.com, about 30% of tourists around the world prefer they travel to be planned by artificial intelligence, which takes into consideration their previous search requests, preferred methods for e-payment, as well as other parameters. 50% of all respondents do not pay much attention who consults them on the trip details, whether it is a chat bot or a living person, as long as all their desires are taken into account. Most respondents claim that motivation for making a booking increases in cases when all the alternatives suggested by artificial intelligence correspond to the attitudes and desires of the tourists (Booking.com, 2019).

Most of the tourism digitalization tools currently in use are applications. The first digital services for tourists appeared in the early 2000s and were focused on online booking of accommodation and buying tickets: Booking.com - a hotel aggregator made it possible for potential customers to see small hotels around the world, providing them with the widest access to the client base; AirB&B — repeated the success of Booking.com, creating a new apartment rental market; Uber, Gett — taxi aggregators, attracted a huge number of people to small businesses, gave them the opportunity to earn money using their own car and, at the same time, made taxi services much more affordable (Doucek et al., 2017).

It's hard to imagine a modern journey without using such platforms. With their help, trust ratings are automatically formed between participants, allowing sellers and buyers of goods and services to be combined on the market as soon as possible, including when concluding transactions and making settlements, thereby eliminating intermediary links, minimizing production and exchange processes.

In general, the use of platforms in the work can significantly strengthen the relationship with the client (to inform and accompany customers on the way), sell more services and increase their price; improve the quality of services (smart phone as a room key, check-in at the hotel via the app, messaging with hotel staff through the app), improve emotional perception (mark where you went and sort photos by places, reminders, directions and instructions at the airport, train station , port and on board); create new opportunities for reaching customers and understanding (notifications, advertising, reviews), integrate with social networks (for representatives of the generation of the 2000s, the share of travel decisions made under the influence of social networks reaches 85%) to identify personal preferences of the client and further search for potential customers.

The presence of intense competition and the broadest opportunities in the application market determines the advisability of developing this area in providing conditions for the creation and launch of a new generation of digital platforms (Prokopenko et al., 2019).

In the framework of such trends in 2018, Turkey and Kazakhstan, for example, announced a course towards the development of the Tourism 4.0 concept - countries intend to invest heavily in digital marketing for their tourism industry.

Though, the current position of Kazakhstan in global ranking on ICT readiness is very low. ICT readiness - Information and communication technologies play an extremely important role in raising the national economy, in enhancing its competitiveness. One of the main tasks of the telecommunications industry is the creation of a digital transport environment to support the processes of informatization, the development of modern telecommunications infrastructure and its integration with the infrastructure of other states. The position of Kazakhstan in TTCI reports of 2013, 2015, 2017 and 2019 rankings on the ICT readiness pillar is described in Table 1.

Table 1. Kazakhstan's position in the WEF TTCI-2013, 2015, 2017, 2019 rankings in the context of ICT readiness factors

Indicator	2013		2015		2017		2019	
ICT readiness	Rank	Score	Rank	Score	Rank	Score	Rank	Score
	48	3,7	48	4,7	52	4,9	60	5,0
ICT use for biz-to-biz transactions	63	5,0	64	4,8	90	4,4	93	4,3
Internet use for biz-to-consumer transactions	62	4,7	58	4,7	53	4,7	68	4,6
Internet users, % pop.	62	45,0	61	54,0	44	70,8	46	76,4
Fixed-broadband Internet subscriptions/100 pop.	46	45,0	58	11,3	59	13,7	62	14,2
Mobile-cellular telephone subscriptions /100 pop.	68	26,3	34	57,2	18	156,9	20	146,6
Mobile network coverage, % pop.	11	7,4	100	95,0	103	96,6	102	96,6
Mobile-broadband subscriptions / 100 pop.	29	38,4	34	57,2	38	73,1	58	76,6
Quality of electricity supply	29	155,7	77	4,7	80	4,5	82	4,8
Note −compiled by the authorsbased on sources (Schwab, 2019)								

Discussions

The data provided indicates on weak Kazakhstan's position in terms of ICT readiness, which lowered for -12 positions (60th place in 2019) during the period of 4 consecutive reports on TTCI prepared by WEF biannually.

Out of 8 constituting individual indicators only two had positive changes, namely: Mobile-cellular telephone subscriptions per 100 citizens (+48 points, ranking 20th in 2019), and percentage of Internet users (+16 points, ranking 46th in 2019).

The rest 6 indicators went through deterioration of different extent. The most negative shift was registered in Mobile network coverage (-91 points ranking 102d out of 140 other countries in 2019). The indicator is calculated as percentage of total population covered by a mobile network system, based on International Communication Union data.

The second most worsened indicator is Quality of electricity supply (-53 points ranking 82th in the world). According to the Executive Opinion Survey the electricity supply in Kazakhstan is not reliable and can be characterized as having interruptions and voltage fluctuations.

ICT use for biz-to-biz transactions is not sufficient as well – 30 points, ranking 93d in the TTCI 2019. The indicator represents the extent to which enterprises use ICT in transactions with other business entities, sourcing from the Executive Opinion Survey.

Fixed-broadband Internet subscriptions indicator has also worsened but for – 16 points ranking 62nd. The indicator refers to the total subscriptions to high-speed access to the TCP/IP (public Internet) connection with the minimal speed of 256 kb/s.

The next indicator, which reveals negative trend is the Mobile-broadband subscriptions (number of active SIM cards accessing the Internet at the speed not less than 512 kb/s, got worse on -29 points ranking 58th in 2019.

And the last, but not least is the indicator of Internet use for biz-to-consumer transactions, which worsened to -6 points, ranking 68th in 2019. This indicator refers to the latest global trend on moving the whole process of purchase online. To become more competitive a certain work should be done in this regard.

To sum up, in Kazakhstan the amount of Mobile-cellular telephone subscriptions has increased, as well the number of Internet users, meanwhile the percentage of Mobile network coverage along with Fixed and Mobile broadband Internet subscriptions has decreased compared to other countries in the ranking.

The results of the analysis of a group of factors revealed the presence of both positive and negative correlation between the resulting indicator of ICT readiness and other sub-indices (Table 2).

Table 2. Correlation between the resulting indicator of ICT readiness and other sub-indices

	Correlation on rank
ICT readiness	1,00
ICT use for biz-to-biz transactions	0,86
Internet use for biz-to-consumer transactions	0,59
Internet users, % pop.	-0,76
Fixed-broadband Internet subscriptions/100 pop.	0,67
Mobile-cellular telephone subscriptions /100 pop.	-0,63
Mobile network coverage, % pop.	0,48
Mobile-broadband subscriptions/100 pop.	0,98
Quality of electricity supply	0,54
Note - compiled by the authors	

The strongest correlation was found between Mobile-broadband subscriptions (0,98), ICT use for biz-to-biz transactions (0,86).

Conclusions

Thus, the analysis of ICT readiness of Kazakhstan in providing its competitiveness as a tourist destination allows us to come to a conclusion that the main limiting factors include insufficient Mobile network coverage, use of ICT both for business tobusiness and business to customers transactions.

Improving and strengthening positions of Kazakhstan in this regard will lead to obtaining better positions on the global tourism arena, increase the influx of tourist to Kazakhstan and facilitated tourism industry development as a whole.

Analyzing the above, we can conclude that the implementation of the State program Digital Kazakhstan until 2025 will allow us to begin to address a number of fundamental problems of the tourism industry in the context of its digitalization, which did not enjoy special attention earlier. On this basis, tourism development can enter a new stage of significant intensification, which will ultimately have a significant positive impact on the country's economy.

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Қазақстанның туристік индустриясындағы цифрландыру

Аңдатпа

Мақсаты: Туризм индустриясы әртүрлі делдалдық схемалармен сипатталып, Интернет-технологияларды қолдану қажеттілігі осында артып келе жатқандықтан, мақала қазіргі кезеңде Қазақстандағы туристік индустрияны дамыту үшін Интернет-технологияларды қолдану қажеттілігін негіздейді. Атап айтқанда, авторлар цифрлық технологиялардың туризм саласына әсер ету ерекшеліктерін және сандық технологиялардың саланың бәсекеге қабілеттілігін арттыруға қосқан үлесін шектейтін қазіргі проблемаларды зерттеуді мақсат етеді.

Әдісі: Ағымдағы зерттеу үшін статистикалық талдау, мазмұнды талдау сияқты жалпы ғылыми әдістер қолданылған.

Қорытынды: Мақалада цифрлық экономика дәуіріндегі туристік индустрияны цифрлық түрлендірудің негізгі бағыттары сипатталған, сонымен қатар демалыс және саяхаттау орындары туралы толық ақпарат беру арқылы туристердің білімдерін тереңдетуге арналған туристік индустрия үшін цифрлық трансформацияның артықшылықтары көрсетілген; ақпаратты, басқаруды және әкімшілік процестерді енгізу және шығару уақытын қысқарту.

Тұжырымдама: Мақалада Қазақстандағы туризм саласының қазіргі жағдайы талданған, қазақстандық туризм индустриясы контексіндегі АКТ дайындығының нәтижелері келтірілген. Цифрландырудың осы салаға перспективалық әсері де қарастырылған.

Кілт сөздер: цифрландыру, туризмді дамыту, АКТ, Қазақстан, туризм индустриясы, Tourism 4.0, TTCI.

К.П. Мусина, Д.Г. Мамраева, М. Леманович

Цифровизация в индустрии туризма Казахстана

Аннотация

Цель: В статье обоснована необходимость использования интернет-технологий для развития индустрии туризма Казахстана на современном этапе, поскольку индустрия туризма характеризуется разнообразными посредническими схемами, в силу чего потребность в использовании интернет-технологий здесь возрастает. В частности, авторы преследуют цель — исследовать особенности влияния цифровых технологий на сферу туризма и текущие проблемы, ограничивающие вклад цифровых технологий в повышение конкурентоспособности отрасли.

Методы: Для проведения текущего исследования были использованы такие общенаучные методы, как статистический анализ, контент-анализ.

Результаты: В статье описаны ключевые области цифровой трансформации индустрии туризма в эпоху цифровой экономики, а также показаны преимущества цифровой трансформации для индустрии туризма, которые призваны углубить знания туристов на основе предоставления подробной информации о местах отдыха и путешествий; сокращение времени на вход и выход информационных, управленческих и административных процессов.

Выводы: В статье проанализировано текущее состояние туристического сектора в Казахстане, представлены результаты проведенного анализа готовности ИКТ в контексте казахстанской индустрии туризма. Также рассмотрено перспективное влияние цифровизации на эту отрасль.

Ключевые слова: цифровизация, развитие туризма, ИКТ, Казахстан, туристическая отрасль, Туризм 4.0, TTCI.

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Current trends in the development of business-education in Kazakhstan (experience and challenges)

Abstract

Object: The purpose of the research is to investigate global trends in business education, analyze the development of the business education system in the country, evaluate its current state, identification of factors that hinder the development of the domestic business education system, identification of existing problems and disadvantages, and suggestion of solutions to these problems.

Methods: system, functional and statistical analyses, complex and historical approaches for studying the development of business education.

Results: The results revealed that the system of business education in Kazakhstan has developed and is currently at the stage of development. In the context of a changing business environment and high competition in the domestic market of business education for the implementation of management personnel training programs, the need to investigate and take into account the needs and interests of employers, business schools, and program participants themselves is becoming increasingly relevant. This issue is considered in the research on the example of one of the promising direction of training of professional managers of "Master of business administration" (MBA) program.

Conclusions: Based on the analysis of Kazakhstan and foreign sources, made research it is analyzed the latest developments of international business schools and the degree of their implementation in domestic practice, as well as offered suggestions for further improvement of the business education system, increasing the contribution of professional managers to ensuring sustainable development of the country's economy and social sphere.

Keywords: business education, MBA program, competitiveness, educational trajectories, entrepreneurial and managerial personnel, business school, human capital, generation Y.

Introduction

The competitiveness of any country's economy depends mainly on the level of human resource development, which is directly related to the education system. "Human capital", which decisively determines the economic potential of a country and, therefore, is the source of economic growth, creates education. The development of human capital is identified as the main priority for increasing the investment attractiveness of the region in the OECD report on the competitiveness of Central Asian economies. To solve this problem, it is recommended to eliminate the existing gaps in the training of qualified personnel, i.e., the discrepancy between the image structure and the requirements of the modern labor market (Drakh T.P. et al., 2020).

It should be emphasized that along with high-quality technological personnel, it is necessary to train and improve administrative and entrepreneurial personnel for the purpose of doing business. The basis for innovative economic formation is considered to be business itself, which, in turn, is considered to be more of a small and mediocre profitable business. In the Message of the President "Strategy Kazakhstan-2050" entrepreneurship is called "the driving force of the new economic policy"(Address by the President of the Republic of Kazakhstan, Leader of the Nation, N. Nazarbayev "Strategy Kazakhstan-2050": new political course of the established state", 2012). Modern conditions of doing business put forward new requirements for the competence of management personnel. The range of professional needs of entrepreneurs and managers in special knowledge of modern theory and practice of firm management is significantly expanding. Unfortunately, at the present time, the level of training and formation of entrepreneurial personnel in the state is considered unsatisfactory. The government demands to increase the overall level of business culture of entrepreneurs and the formation of entrepreneurial initiative.

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The purpose of this research is to study the current state of business education in the context of increasing integration and globalization of the world market. The tasks are set in the following way: to investigate innovative global trends in the development of business education, to determine its state in the Republic of Kazakhstan, to detect existing shortcomings and difficulties, as well as to transfer advice and instructions according to the improvement of this segment of education.

The article substantiates the concept of the need to improve legislation in the field of business education, the use of new approaches to the training and formation of high-quality administrative staff, as well as the use of elements of partnership with business and the country.

The significance of this work lies in the fact that as a result of consideration of existing documents and research, practical recommendations and proposals were developed to improve the concept of business education, the implementation of which will mainly improve the concept of training business and administrative personnel for the state economy.

Literature Review

Based on the analysis, the authors reviewed the work of such foreign researchers on the development of business education as Fong C.T., Pfeffer J., Ainsworth M., Morley C., Dougherty T.W., Dreher G.F., Whitely W., Schlegelmilch Bodo B., Thomas H. and others. The Influence of business schools on the development of the region is considered in the works of Arbaugh J.B. (Ben), Bento R., Hwang A., Montgomery D.Ramus C.A., Peggy K.and others. Various issues of development of business education system were considered in the works of domestic scientists: Alimbaev A.A., Bayserkeyev O.N., Kenzheguzin M.B., Kozhakhmetov A.B., Monobayeva A.I., Tayauova G.J., Shalbaev Sh.E. and others.

The literature review revealed that, despite the presence of scientific works of foreign and domestic authors, a long history of formation and development of institute of business education in the United States and Europe, still hasn't formed a perfect model of business school, not solved the problems which are of concern to the main stakeholders. The issues of development of business education requires more in-depth research, taking into account the process of turning business education into an independent sector of educational services, guided by market demand.

Today, the institute of business education is going through hard times. This was especially noticeable in the period of the economic crisis. Thus, graduates of MBA programs are reproached for not being able to foresee the crisis, i.e. the value of the institute of business education as such is questioned. In response to this criticism, business schools are adjusting their MBA programs, focusing on teaching the basics of socially responsible business, developing an entrepreneurial culture, and teaching risk assessment and strategies for dealing with the consequences of the crisis.

Methods

The sphere of domestic business education from the point of view of a detailed analysis of the main stakeholders (the state, employers, students, universities (business schools)) of this process has not yet become a priority object of special large-scale research. This research can be divided into three parts: the first - a theoretical overview of the business education system; the second - practical experience of business schools around the world, and the third - an analysis of the development of business education and current problems in Kazakhstan.

Analytical reports and reports of international professional organizations, state program documents of the Republic of Kazakhstan constitute the theoretical and methodological basis of the article, they are used as materials containing tendencies and situations related to programs of additional professional education around the world and Kazakhstan, as well as works of scientists-economists of Kazakhstan, the CIS, near and far abroad on the problems of business education. The methodological basis of the research was based on system, functional and statistical analyses, as well as complex and historical approaches for investigation of the development of business education.

The information base of the study was the data of Committee of the RK on statistics, data of international rankings, Internet resources of domestic universities, the data periodicals. To research the impact of business schools in the regional economy, the authors used a systematic approach.

Results

The field of business education is responsible for collecting high - quality management personnel for business in developed countries, mainly through projects such as the MBA - Master of Business Administra-

tion, DBA-Doctor of Business Administration, projects for the permanent creation and increase of the qualification of directors.

For Kazakhstan, business education is a relatively new concept that spread in the 90s with the development of market mechanisms in the economy of the state. In a broad sense, business education refers to "educational activities aimed at the formation and development of administrative competencies (practically significant knowledge and professional skills) required for effective management of firms operating in market competition" (The State Program for the Development of Education of the Republic of Kazakhstan for 2011-2020, 2010).

International experience shows that the demand for administrative (business) education depends on the rate of economic growth. The higher the rate of business formation, the more companies need administrative staff. The study of the formation of business education abroad demonstrates that the methods, forms and content of business education are changing in connection with the changing economic climate. In response to changes in the labor market, business schools are revising their own training projects, introducing the latest training projects or topics, and integrating disciplines, making the academic process flexible and focused on meeting the needs of the labor market (Boatman Jazmine et al., 2011).

In Kazakhstan, the business education market is currently at the stage of emergence and development. Now it is shown by such large items as:

1) Business schools that implement projects in accordance with business Economics for postgraduate and higher education degrees;

2) independent training centers and consulting companies that implement short-term commercial development courses and offer consulting services;

3) training centers and corporate universities at large firms that make their own personnel in accordance with the profile of the company;

4) consulates of Russian and other foreign business schools and training companies in the Republic of Kazakhstan.

The main difference between business education and other sectors of the education system is considered to be the practical focus of training courses and projects, close cooperation of business schools and training and consulting firms with the real sector of the economy and high-class organizations of employers. The main problem of business educational institutions in Kazakhstan is considered to be the training of highly qualified professional managers, businessmen, entrepreneurs who can raise the economy of the state to the latest high-quality level.

The domestic market is in the process of formation, business schools compete with each other, corporate universities, training and consulting companies, thereby forming the right requests for business education. The world's top business schools competing for talented managers who want to get business education at the world level.

Recently, domestic business schools have received public recognition and successfully operate in the market. The development of a business education system is provided for by the growing demand for training and staff development. Business schools are aimed at the client in their work, therefore the quality of educational services in this area is much higher compared to other branches of education. To ensure good learning, some business schools are accredited by international accreditation agencies, such as CEEMAN, AACSB, AMBA International. Obtaining accreditation data for business schools is considered as confirmation of the high quality of provided services for marketing purposes within the country and in the CIS market.

In the process of international accreditation, the feedback issue is very relevant, since the business school is evaluated on the success of graduates. However, domestic business schools are not similar in the composition of students to the average world business school. We have many more entrepreneurs. In Western schools, about 5-7% are entrepreneurs, the rest are officials and corporate managers. In Kazakhstan, in some groups, more than 50% are entrepreneurs. For global business schools, the key indicator is the growth of graduate wages. And the entrepreneur does not have a salary, this is not an indicator. Therefore, in the domestic practice, we analyze how the business and influence of graduates is growing (for example, they have received high positions in regions or national companies).

The report on positive changes in the field of training and management training of personnel in Kazakhstan shows that Kazakhstan has risen by 4 positions compared to last year and took the 55th place in the ranking of countries ' competitiveness in 2019 out of 140 countries. In accordance with the report on the world competitiveness of Kazakhstan, there is an improvement in many conditions, including the "level of

training", according to which Kazakhstan has risen by 24 places (Detailed Report on the Competitiveness Ranking (GCI WEF), 2019).

As in the previous year, Kazakhstan's competitive advantages remain such factors as "labor market" – 25th place (increase by 5 positions) and "business dynamics" – 35th place (increase by 2 positions). In addition, the World Bank confirms the formation of the business climate in our country, as well as the indicators of the annual rating of the international economic company (IFC) Doing Business-2019. According to the results of this rating, Kazakhstan has risen to 21 places-from 49th to 28th place (Doing Business, 2019). A specific report recommends evaluating regulatory standards that promote or hinder business development throughout the business cycle, including company formation, business conduct, foreign trade, tax payment, and the degree of protection for traders.

Competition in the labor market forces managers with higher education to acquire continuously additional knowledge, skills and competencies. Demand for educational services generates supply, including from business schools. The MBA program, which trains management personnel for local companies, is becoming increasingly popular. MBA is an academic degree that is awarded to specialists who have received an education in the field of professional management. The MBA program allows effectively managing a team, seeing strategic perspectives and achieving established goals.

In Kazakhstan and other CIS countries, MBA programs are included in the block of programs that are additional to higher education (additional professional education), and in international practice are classified as Postgraduate programs designed for managers with work experience. MBA education takes place in business schools and, as a rule, it is as practice-oriented as possible. MBA programs are characterized by special complexity and direct connection with business and the state. Employers and business schools are directly involved in the training process. Listeners of MBA program deal with real-life cases (business situations in a particular company), attend seminars of renowned teachers and successful businessmen, do project work, take part in business simulations, trainings, etc.

For example, in Russia, according to the Russian association of business education, more than five thousand people are currently studied in MBA programs per year. This figure has been stable for 5-6 years, and has started to grow over the past two years. These are the most expensive and very difficult programs of the country's educational market. Russian business schools are mainly focused on the domestic market. This is both a virtue and a disadvantage. Training is much cheaper than the Western one, and the cases are filled with examples from the Russian reality. There are about 120 business schools and centers in Russia today. Compared to five thousand in the United States - this is certainly not much. Business education in the world, with all its flexibility, has its own strict standards and rigid value approaches. From this point of view, American, European, Chinese and Russian business schools teach similar products and implement similar methods and approaches.

Innovative trends in the development of global business education can be characterized by such properties as:

– transition from standardized education to client-oriented education;
– convergence of classical full-time education and online education;
– promotion of international standards for business project accreditation;
– global use of social networks and content in web resources (computers, mobile devices);
– popularity of evening and modular teaching configurations (Jerry Wind, 2015).

The market of MBA programs in Kazakhstan consists of more than 25 players, among which 15 are business schools of universities, 6 training and consulting companies, 2 corporate universities and 6 representative offices of foreign business schools. Most of them are concentrated in Almaty. Every year the number of educational institutions introducing MBA programs is growing. Compared to 2012, their number has almost quadrupled. According to the data of 2018, 3.8% of students from the postgraduate education market as a whole studied in MBA programs in Kazakhstan. It is noteworthy that this type of education is preferred by men. So, of the total number of students studying for MBA, 55.2% are men and 44.8% are women. According to the data of 2018, the state basically doesn't finance education on the MBA, as evidenced by statistics. Students who enrolled at the expense of the state educational order are only 1% of the total market of MBA programs. At the expense of enterprises there are 8% students studied on MBA programs and 91% students study on MBA at the expense of purchasing from their own funds(Business education. Data of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan, 2018).

Gradually, interest in business education is growing in Kazakhstan. Business schools started in a very weak market, and very few people applied to study in good business schools. First, now their number is

growing, as is the growing attention of national and private corporations to education. Secondly, now almost 100% of people who come to business school for MBA programs have an idea about them from graduates. At the very beginning, it was, of course, difficult: most business schools had no accreditation, no reputation, and no graduates who would tell about the program, its pros and cons.

Now the number of programs (EMBA, etc.) has increased, the number of graduates of MBA programs has increased almost five times compared to 2012. The success of graduates of business schools, their demand, and experienced professors came to work on MBA programs.

Foreign professors do not move to live in Kazakhstan, their base remains in England, in America, in Europe, but they spend a lot of time in the country and, most importantly, they start writing business cases together with domestic business schools. This is a different type of relationship: not to bring the stars of world schools once a year, but to work with them constantly and for a long time.

Today, the country has a wide range of educational trajectories under the MBA program: Full-time MBA – full-time attendance; Part-time MBA – evening classes or modular programs, Distance MBA(allow students not to interrupt their business (management) activities for a long time), Mini-MBA – short-term training, Executive MBA – modular programs for executives with extensive experience of work (that is usually about 7 years) and business owners, Executive Education– short-term intensive programs for executives, business owners and functional managers (manager responsible for the work of one unit or industry).

The MBA and Executive MBA programs are similar in structure, but differ greatly in training methodology and group composition (table).

Table – Differences between MBA and EMBA

Indicators	MBA	EMBA
auditorium	entrepreneurs, middle manager	business owner, top managers of companies
middle age	30 years	39 years
learning objectives	• system understanding of business • career growth • development of leadership potential • understanding your life and career path	• strategic knowledge • reload • innovation management • making large-scaledecisions
schedule	the program is designed for 18 or 24 months	the program is designed for 12 months
description	between modules: homework, pre-reading, group projects	
results	Entrepreneurs, business owners: ✓ new business ideas, investment search; ✓ development and scaling of existing business; ✓ entering new markets. Corporate manager: ✓ knowledge to work on more complex and interesting projects; ✓ growth on the career ladder; ✓ changing the corporate sector to a career as an entrepreneur.	
Note-compiled by the authors based on the research		

In recent years, there has been a tendency towards highly specialized MBA programs. Although the classical MBA program is designed to train general managers who are able to work in companies of any business sphere (general management), in the last years MBA programs have begun to appear in various business areas of business or professions, such as finance or marketing. Also there are many narrower specializations, such as: for example, an MBA in logistics, an MBA in the field of HR, an MBA in energy, etc. However, in almost all such programs the first year of study consists of the general management disciplines, specialized subject starts only in the second year.

Education combining study in Kazakhstan and then continuing to study in other countries is still interesting. According to various sociological surveys, today, the following factors are most attractive in MBA education: the school's reputation + the availability of specialized programs + the opportunity to get a double degree (Kazakhstani and western). Different training formats are also in demand: modular training, distance courses, evening training, full-time training, intramural studies, weekend (3-day session: Friday, Saturday, Sunday - 1 time per month). There is a heightened interest in EMBA due to the fact that senior executives began to be guided by global experience in management and the latest technologies. It is important to remember that Kazakhstan's MBA programs have several distinctive features: an emphasis on domestic busi-

ness; a mostly modular or evening training format; a lower cost compared to leading foreign MBA programs (on average, full-time MBA costs from $5000).

However, MBA and EMBA programs have a high cost, however, in the world practice for many years there has been a system of grants for these programs. For any business school, the MBA program is the flagship program, it is mainly attended by young people (30-35% owners, 65-70% corporate managers). As a rule, grants are given by companies and entrepreneurs for their employees. In the world practice, there are grants that cover from 20% to 100% of the cost of training. Therefore, the average competition for an MBA program abroad is more than three people per place - this is a significant factor for business education.

In Kazakhstan, there is also such a practice, for example, in Pavlodar, LLP "Pavlodar Petrochemical plant" issued more than 10 grants (100% of the cost of training) for training under the MBA program for middle managers.

A reliable indicator of the level of the business school and its programs is the presence of joint MBA with well-known European business schools with the issuance of two diplomas. This is a de facto recognition that the quality of the programs of the domestic business school is comparable to the quality of the European partner school. Such joint programs of Kazakhstan and foreign business schools exist today.

For example, the MBA program of the Innovation University of Eurasia (further InEU) has been operating for more than 10 years, and has more than 200 graduates. Training is conducted in the following areas: "Corporate Management", "Leader". In 2015, InEU signed a cooperation agreement with the accredited international business school "Management and Marketing universal business school", Edinburgh, Scotland.

Two-degree studies provide the following opportunities:

– training under the MBA program of InEU together with the MMU business school - receiving two diplomas;

– training under the MBA program of InEU in parallel with a 1 or 2-year magistracy of InEU (in any specialty) - receiving two / three degrees;

– training in individual modules (attendance of several trainings) under the MBA program of InEU in parallel with a 1 or 2 year magistracy of InEU (in any specialty) - issuance of certificates for the completed training and there is transcript recording (Narynbayeva A.S., 2019).

MBA programs are usually attended by young people around 30 years old, Executive MBA programs-the average age is 39 years. There are shorter programs for beginners and experienced entrepreneurs.

At InEU, representatives of a large number of industries study in the MBA program, although, as in foreign business schools, the majority are representatives of the financial sector. These features allow undergraduates to work with classmates from different business fields, learn from each other, share experiences and open new horizons.

MBA contributes to the systematization of practical experience and accumulated knowledge, helps to find new opportunities to expand a business and increase company efficiency. One of the main advantages of an MBA, in addition to knowledge and skills, is networking. Ideally, studying on the MBA program, a student makes new business contacts that can be a catalyst for personal and career progression. Graduates get a real opportunity to improve their career and, respectively, increase their own value in the labor market. An important addition to learning is that students gain a full understanding of how to do business through the study of various disciplines.

How to choose a quality product from the set on the market? As a rule, MBA is estimated by two main indicators.

– *Graduates income level*. In developed countries, it is demand that determines the feasibility of investing in MBA, since the cost of a specialist in the market after obtaining a degree increases significantly. But in our country business is not very interested in such programs. The reason is poor awareness and dissatisfaction with the quality level of many Kazakhstan's MBA programs, which throw doubts on value of education. Thus, according to the Headhunter, 33% of the polled Kazakhstan specialists are dissatisfied with the quality of the domestic MBA and only 29% of the respondents are satisfied with it.

– *International ratings and accreditation of programs*, which indicate the quality of the provided services. Factors that influence the importance of business schools in foreign business education markets: the level of qualification is evaluated by prestigious international accreditations (the higher the status and the more authoritative the agency that accredited the program, the higher the MBA degree holder is evaluated), authoritative foreign ratings, and two-degree programs. There are many prestigious international accreditations and ratings in the world today, but most of the Kazakhstan's MBA programs aren't mentioned there.

In particular, in the international ranking Eduniversal (France), that annually assesses 1000 business schools around the world (Shcherbakova O., 2016).

MBA is not an academic program where theory is taught, it is a program that provides practical knowledge applicable right here and right now. MBA aren't taught by academic teachers, traditional teaching approaches aren't used. MBA teachers are always experts with managerial experience of at least five years, which is supported by successful projects of business coach and work experience in various fields. The MBA uses an innovative approach to the content of the programs, to training, they are strictly focused on increasing the competencies of managers and contain the newest approaches to management.

The main method of teaching MBA is case study, i.e. case-based learning, i.e. each module tells a practical case from real life. In this way, the teacher engages the entire group in a discussion. After all, the MBA differs from other training in that you get 50% of the material from your classmates. All students have different production, life experience, different type of thinking, character, they look at the problem or solution of the problem in different ways-this enriches each other.

According to the results of the survey of the MBA Association conducted in 2016, the top 3 disciplines that MBA graduates consider to be with the minimum and maximum demand were identified: min (Economics, Operational management, Risk management) – 30%; max (Strategic management, Finance and accounting, Leadership qualities) – 70%.

The task of business schools is to form the content of the MBA program, which would correspond to modern tendencies in business and economy development; to provide the opportunity to transform the knowledge obtained in the course of training in the program into professional skills (hard skills, soft skills, including emotional intelligence); and to form a certain set of competencies that will help in successful business (Peggy K., 2007; Lublin J.S., 2016).

Kazakhstan has developed the State standard of the Republic of Kazakhstan on the basics of MBA, which includes: these are the required blocks of education - basic disciplines + scientific foundation of business + specialization. It is the specializations that differ in each business school that attract one or other MBA students with a focus on any specific direction.

Discussions

The goal of further development of any domestic business school is to make it a world-class school with a good reputation. This is facilitated by the accreditation process. However, on average, it takes 15 to 25 years for a business school to become visible. Therefore, it is also necessary for domestic business schools to participate in international competitions of MBA programs, products and cases, including joint ones with business schools in other countries. For example, every year the British newspaper "Financial Times" prepares a rating of MBA programs in the world. The financial Times rating of 100 leading business schools in Europe is one of the most authoritative and popular in the business environment.

Business school is a kind of transformation center associated with the generation of new ideas, with the growth of a new elite and with people for whom these ideas and values are very important. The scale of ideas for people entering the MBA program changes very quickly. Students come to school with questions "what to do with business?", and leave with the question "what to do with yourself and the country?". For them, these things are connected. This is not about money, but about projects for the whole country.

Students of the MBA program become part of the community and can come to the business school regularly to find partners and ideas, solve a problem, and this is much more important. For example, graduates of American business schools as the main result of their education point to getting into the community, for them it is an increase in social capital.

The MBA and EMBA programs are not so much about education as about new elites, which is a platform that can have a very serious impact on the situation in the country. A good education can be a giant lever, a multiplier of people with new ideas. Graduates leave in a different way - with a greater focus on their own development, on critical thinking, on the entrepreneurial spirit, on the search for opportunities. After training, some people give up their corporate careers and go into entrepreneurship. This is also a consequence of a change in mentality. Business education is also about freedom, about personal initiative, about entrepreneurship in the broad sense of the word - not making money, but creating some new entities, new relationships and values. This refers specifically to the change in the generational paradigm.

Graduates also become residents of the business school – this is a synergy of the school and graduates. They do not disappear from the field of view - every year, about 70% somehow return to business school for events, for re-training, act as mentors for students, do joint projects.

The overall concept of business education should be Lifelong learning.

Analysts distinguish the following from the inclinations of the subsequent development of business education in Kazakhstan: training in basic MBA programs, and then additional education in various highly specialized short-term courses. The analysis showed that Executive MBA programs for senior executives and company owners will be in high demand. Due to the crisis, interest in corporate education has fallen, but after it ends, a surge of interest in such training is expected. Specialists expect the emergence of new specialized programs dictated by the trends of the time: management in the field of nanotechnology, innovation management, management of increased risks in investment activity, etc. After a while, the level of business education in Kazakhstan will increase, as well as the motivation of MBA students.

A characteristic feature of modern business education is its flexibility and maximum adaptability to the realities of the modern community and business. It tells how to deal with non-standard situations of Kazakhstan and Western business. In the concept of business education, projects should be regularly changed and improved. This applies to MBA programs and any other good management programs. The ecosystem is changing and the world is entering the digital economy. Therefore, for all management programs, and especially for MBA programs, the challenges are real and very tough. In 2020, according to statistics in Europe and the United States, more than 53% of surveyed companies intend to hire MBA graduates to work in management, strategy and innovation, business development and consulting.

Just ten years ago, business school programs included courses such as: Managing Big Data, Digital Marketing (using and implementing new digital technologies in marketing), blockchain or distributed technologies, artificial intelligence, agile-strategy, or the impact of neuroscience on a leader's potential, Stress Management (managing yourself in moments of stress, as well as the ability to effectively overcome the consequences of negative situations), risk assessment, or sales effectiveness were simply not present. These terms themselves were unknown, and are now included in all serious MBA programs (Hwang A. et al., 2011; Schlegelmilch Bodo B., Thomas H., 2011).

In recent years, due to the active development of digital technologies and network communication technologies, as well as social networks, experts have noted the emergence of a "digital" type of thinking, which is more typical for generation Y, which already accounts for almost a third of the world's labor market, in 2020 it will become the dominant group, and in 2025, its share will be about 75% of the total employed population. Distance formats and interactive electronic programs are becoming more and more interesting.

Now there is an urgent question about online educational resources of MBA programs. Business schools operate more on-line. At the moment, the Massive Open Online Courses segment has grown rapidly, stabilized, and occupied a certain niche. However, the MBA program is characterized by a mixed approach: if the student wants to get only knowledge, then they can choose courses from the world's best schools online, but if they want to be inspired, find new ideas, get into a certain environment - then they can choose an off-line platform.

Representatives of domestic business schools also believe that a clean online format is the most favorable for short-term professional development and retraining programs, and MBA training-face-to-face communication with a business coach, group classes, discussion of complex issues and practical tasks, teamwork, case solving ("translated learning"), as well as mandatory interaction with other program participants (networking) (Home N., Strauss W., 2018; Simons J., 2016).

Therefore, interest to mixed MBA programs (Blended learning), combining the best of traditional (Full-time and Part-time MBA) and online education (Distance MBA), will allow MBA programs to become personalized and more flexible in modern realities.

Nothing stands still; everything is in constant development and movement, including business. Anyone who moves along with these business processes can quickly understand what is happening and not only correctly apply this or that business matrix, but also create a new – its own. And, perhaps, this is one of the main goals of modern business education in Kazakhstan.

Conclusion

Thus, the analysis showed that along with positive trends in the system of domestic business education, there are problems that hinder its development, the most important of them are the following:

– the selection of students. People who do not have sufficient managerial experience are often accepted for MBA programs. When applying to a Western educational institution, the applicant's serious intentions must be supported by recommendations, essays, as well as several exams, but in Kazakhstan, the situation with competitive selection is quite different. Only in a few leading Russian business schools, this selection procedure is similar to established international standards;

– in Kazakhstan, the MBA is still at the level of advanced training courses for middle managers. Of course, there are exceptions, but they still have little effect on the overall trend;

– the quality of domestic business education, including MBAs, varies greatly by school;

– the domestic MBA lacks a practical component. If the Western business education actually trains the Manager to solve standard management tasks, the Kazakh one only systematizes the existing practical experience and gives knowledge of the theory. Business school programs are not widely used cases of Kazakhstani companies (in recent years, this problem is being worked on, for example, the Association "Bolashak" published the first collection of Kazakhstan cases), as well as a small percentage of teachers-practitioners-on average 1: 10;

– uneven offers and services in the field of postgraduate business education in the regions of Kazakhstan;

– low level of state support for interaction between education and business;

– lack of mechanisms for motivating employers in cooperation with universities, business schools to develop professional competencies and learning outcomes; lack of mechanisms for forecasting demand for new professions, new competencies;

– Kazakhstan's business schools are not sufficiently integrated into the international educational space. Not all business schools have international accreditation;

– lack of serious research in the field of management/business education.

A big problem is the insufficient number of trained practical teachers. In business schools that work at universities, you can meet purely university teachers who don't moderate business discussions, but give lectures as students of the university. The reason for this phenomenon is usually a small school budget. This is significantly cheaper than inviting specialists from business, but it affects the quality, because only those who are engaged in it themselves can teach business, and not theorists with dissertations. However, if the teacher, is able to raise students for brainstorming, will give practical knowledge that they will immediately transfer to the business, this allows students to make a career leap and raise the profitability of their company.

Another serious disadvantage of Kazakhstani business schools is low admission requirements for incoming students (there are no entrance exams, which are practiced by western business schools, for example GMAT). Such approach contributes to the low quality of education and the diverse contingent on programs. In some business schools, you can get on the MBA program immediately after graduation of the university, resulting in an average age of students at 23-25 years.

A separate issue deserves the inadequate quality of many curricula and programs of business schools, the lack of emphasis on learning outcomes and management competencies of graduates. As is known, the MBA programs in Kazakhstan for a long time didn't have official status. State standards appeared only in 2006, which negatively affected the quality of domestic business education. At the same time, there is an important tendency that will manifest itself increasingly in the next few years: the rejection of a state-recognized diploma in higher and postgraduate education. It should be noted that in Russia the issuance of state MBA diplomas was terminated in 2012. Masters of Business Administration receive a university degree - and this is a practice applied all over the world.

The results of the research conducted by the authors showed that the relationship of business schools with real business is fragmented, there is no system in working together, which leads to a gap between the level of training of students and the requirements of the labor market. The results of a survey of employers (members Of the Association of business women of Kazakhstan, managers of more than 30 companies located in the Pavlodar region), showed that, in General, employers are aware of the importance and need for close cooperation with business schools, as they are interested in quality training of specialists that meet modern market requirements. However, the main reason for the existing gap, the majority of respondents identified the lack of a mechanism for relationships and social partnership in order to provide both material and non-material motivation for all interested parties in joint cooperation.

In addition, the territorial plan focuses on uneven offers and services, 80% of business schools and educational and consulting firms in Almaty and Nur-Sultan. There are representative offices of business schools, such as the Almau center of education, KazEU. Also, the InEU training center in Pavlodar.

Almaty is distinguished by a high level of education in the areas of consulting and management in the field of science, as well as training in Western business schools. In a number of domestic business schools, a foreign diploma is also given (for example, in business schools there is a possibility to get diplomas from American, French, German, English business schools, but there is a nuance - only through joint pro-

grams). Many potential students are deterred by the high cost of education, which, on the other hand, doesn't allow them to properly finance the activity of the schools themselves. All of the above problems significantly hinder and interrupt the development of the business education system (Monobayeva A.I., 2014).

In order to eliminate existing shortcomings and solve problems, we offer the following ways to solve the problems of business education development in Kazakhstan:

– The Ministry of education and science to implement a system of planning and modeling of market demand for professional personnel; to create effective mechanisms and permanent partnership procedures (state-business school (University)). Joint Work between universities, business schools, business and the country should be aimed primarily at such trends as: providing financial and economic support to higher education institutions, forming business incubators and resource centers, participation of the business sector in the process of creating an order for educational services, including targeted training of experts, a system of additional educational services, corporate MBA programs, advanced training courses.;

– change the entry conditions for the MBA program;

– for employers: participate in managing the content of the educational process through assistance in the Board of Trustees of business schools, research strategies, training projects and programs; participate in teaching in MBA programs, but also in the development and implementation of continuing education programs for business coaches;

– for business schools: regularly refresh the essence of business educational projects and adapt them to regularly changing circumstances in the labor market.

Implementation of these issues will provide the main conditions for the promotion of Kazakhstan's business education and its integration into the global educational space.

Therefore, the system of professional business education in Kazakhstan has both positive trends and difficulties. In order to solve the existing problems, all funds should be attracted, including municipal authorities, since the quality of business education ultimately determines the competitiveness of the state's economy; further economic growth is not feasible without well-trained and educated managers. The concept of business education is intended to play a major role in the creation and formation of labor resources, to become the basis for innovative transformations of society. The level of human capital in the country, and hence the competitiveness of the economy, will depend on the development of this area.

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Қазақстандағы бизнес-білім беру дамуының қазіргі тенденциялары (тәжірибе және мәселелер)

Аңдатпа

Мақсаты: Зерттеудің мақсаты бизнес-білім берудегі әлемдік трендтерді зерделеу, елдегі бизнес-білім беру жүйесінің дамуын талдау, оның қазіргі жай-күйін бағалау, отандық бизнес-білім беру жүйесінің дамуын тежейтін факторларды анықтау, бар мәселелер мен кемшіліктерді анықтау, осы мәселелерді шешу жолдарын ұсыну болып табылады.

Әдісі: жүйелік, функционалды және статистикалық талдау, бизнес-білімнің дамуын зерттеудің кешенді және тарихи тәсілдер қолданылған.

Қорытынды: Зерттеу нәтижелері Қазақстанның бизнес-білім беру жүйесі қалыптасқан және қазіргі уақытта және даму сатысында тұрғанын анықтады. Басқарушы кадрларды даярлау бағдарламаларын іске асыру үшін отандық бизнес-білім беру нарығындағы өзгермелі бизнес-орта және жоғары бәсекелестік жағдайында жұмыс берушілердің, бизнес-мектептердің және бағдарламаға қатысушылардың өздерінің қажеттіліктері мен мүдделерін зерделеу және есепке алу қажеттілігі үлкен өзектілікке ие болады. Жұмыста осы мәселе «Іскер әкімшілік шебері» (ІӘШ) бағдарламасының кәсіби менеджерлерін даярлаудың перспективалық бағыттарының бірі мысалында қарастырылған.

Тұжырымдама: Авторлар кәсіпкерлік және басқарушы кадрларды қалыптастырудағы және дамытудағы бизнес-мектептердің маңызды рөлі туралы қорытынды жасайды. Қазақстандық және шетелдік дереккөздерді талдау, жүргізілген зерттеу негізінде халықаралық бизнес-мектептердің соңғы әзірлемелері және оларды отандық тәжірибеге енгізу дәрежесі талданды, сондай-ақ бизнес-білім беру жүйесін одан әрі жетілдіру, ел экономикасы мен әлеуметтік саланың тұрақты дамуын қамтамасыз етуде кәсіби жетекшілердің үлесін арттыру жөнінде ұсыныстар берілді.

Кілт сөздер: бизнес-білім, MBA бағдарламасы, бәсекеге қабілеттілік, білім беру траекториялары, кәсіпкерлік және басқару кадрлары, бизнес мектебі, адами капитал, ұрпақ Y.

А.С. Нарынбаева, Т.С. Короткова, Ж. Симанавичене

Современные тенденции развития бизнес-образования в Казахстане (опыт и проблемы)

Аннотация

Цель: Целью исследования явилось изучение мировых трендов в бизнес-образовании, анализ появления и развития системы бизнес-образования в стране, оценка ее современного состояния, анализ основных субъектов бизнес-образования, выявление факторов, сдерживающих развитие отечественной системы бизнес-образования, определение имеющихся проблем и недостатков, предложение путей решения данных проблем.

*Методы:*системный, функциональный и статистический анализы, комплексный и исторический подходы для изучения развития бизнес-образования.

Результаты: Результаты исследования выявили, что система бизнес-образования Казахстана сложилась и в настоящее время находится на стадии становления и развития.В условиях меняющейся бизнес-среды и высокой конкуренции на отечественном рынке бизнес-образования для реализации программ подготовки управленческих кадров в бизнес-школах все большую актуальность приобретает необходимость изучения и учета потребностей и интересов работодателей, бизнес-школ и самих участников программ. В работе данный вопрос

рассмотрен на примере одного из перспективных направлений подготовки профессиональных менеджеров программы «Мастер делового администрирования» (MBA).

*Выводы:*Авторами сделан вывод о важной роли бизнес-школ в формировании и развитии предпринимательских и управленческих кадров. На основе анализа казахстанских и зарубежных источников проанализированы последние разработки международных бизнес-школ и степень их внедрения в отечественную практику, а также даны предложения по дальнейшему совершенствованию системы бизнес-образования, увеличению вклада высококвалифицированных профессиональных руководителей в обеспечение устойчивого развития экономики страны и социальной сферы.

Ключевые слова:бизнес-образование, программа MBA, конкурентоспособность, образовательные траектории, предпринимательские и управленческие кадры, бизнес-школа, человеческий капитал, поколение Y.

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Investment policy in the tourism sector of Kazakhstan

Abstract

*Object:*The object of the study is to develop a set of methodological, scientific and practical recommendations on ensuring the investment attractiveness of the tourism sector in Kazakhstan.

*Methods:*Methods of economic and comparative analysis, classification were used in this article, economic and statistical methods were used to process information.

*Results:*The results of the study confirm the effectiveness of tourism development in the context of globalization. The Republic of Kazakhstan is an attractive country for investing not only in raw materials production, but also in the service sector. Over the years of independence, the economy of Kazakhstan has risen significantly, the well-being of the people has increased, and the quality of life has noticeably improved. Kazakhstanis began to pay more attention to the quality of leisure. Thus, the tourism industry has been singled out as a separate promising cluster of the republic, because Kazakhstan has the potential to develop this cluster.

*Conclusions:*The article discusses the problems and prospects of the development of investment policy in the tourism industry. The authors identified the main directions of state participation in the investment process, aimed at the development of the tourism sector. The authors analysed scientific approaches to certain problems of the development and functioning of the tourism industry. Conclusions are drawn on the possibility of applying foreign experience in the tourism industry of Kazakhstan.

Keywords: tourism industry; travel business; tourism infrastructure; travel agency; transnationalization; state investment policy.

Introduction

The tourism industry in modern conditions significantly affects the development of the global economy. In most countries of the world, a significant part of the welfare of the state is based on income from the organization tourism activities. Due to economic growth, increasing the cultural and material level of the population, increasing free time, tourism claims to be the leading export industry in the world. For the successful development of the tourism industry, it is necessary to create a competitive industry that provides growing consumer demand and makes a significant contribution to the socio-economic development of countries.

The main issue that all enterprises are facing is the issue of attracting additional financial resources that can satisfy investment needs. There are many ways to resolve this issue: obtaining a commercial loan from a bank, corporatization, trading in futures contracts, implementing franchising projects, and foreign lending. The most commonly used way to meet investment needs includes foreign investment.

The purpose of this study is to emphasize the importance of attracting investments as a strategic goal of tourism development in Azerbaijan and to indicate ways to improve investment investments in tourism. In general, the investment process is an environment-specific process of introducing an investor to an investee, which is carried out in order to obtain a managed investment income through investment. Investments in the tourism industry should be considered as the use of financial resources in the form of long-term investments in it in order to obtain the desired return on investment both domestically and abroad.

Factors that encourage investment attraction may be different: a desire to increase sales and services in tourism; the need to update and improve the existing material and technical base (for example, improving equipment, introducing a modern reservation system); the desire to develop new types of activities (entering the market of the tourism industry with a new tourism product or a new type of service). These factors emphasize the importance of investments in creating an economic base for solving social and economic problems.

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Investment is any type of property, including cash, securities, equipment and results of intellectual activity, owned by the investor under the right of ownership or other property rights, and property rights invested by the investor in the objects of investment activity in order to obtain profit (income) and (or) achieving another meaningful result.

Investing in tourism is the allocation of investor capital in the tourism business in order to make a profit. Since capital is one of the main factors of production, the tourism industry's ability to conduct products directly depends on the capital invested.

At the level of an individual tourism enterprise (company), investments are financial investments of specific individuals or legal entities in the development of this enterprise. At the same time, both own and borrowed funds can be invested.

In order to increase the flow of foreign investment in the economy, it is necessary to create a favorable investment climate. The investment climate is a combination of political, economic, legal, social, domestic, climatic, natural, infrastructural and other factors that determine the degree of risk of investment and the possibility of their effective use.

The investment attractiveness of the territories acts as a determining factor in choosing the investment object. Indeed, in the face of the resource requirements of some market participants and the ability and desire to invest temporarily available funds of others when concluding a transaction between them, investment attractiveness should be considered as a key category.

In Western economic literature, the concept of "investment opportunity" is used to characterize the favorable external environment (relative to the investment object) for investing in this object in the present time period.

They assess the investment attractiveness of the region on the basis of a "prediction" of economic returns (the level of return on invested funds is estimated) and an analysis of the riskiness of investments.

Literaturereview

From the point of view of Airey, D., &Ruhanen investment potential takes into account basic macro- and microeconomic indicators, saturation with production factors (natural resources, labour, fixed assets, infrastructure, etc.), consumer demand, etc (Airey, D., &Ruhanen, 2014).

Based on the statements of scientists about the nature of the investment potential of the region, we can come to the conclusion that the following components are involved in its formation: natural resource component, geographical component, economic component, infrastructure component, institutional component, labor force, scientific and technical potential, consumer component, manufacturing component.

Each of these components consists of a number of indicators characterizing the effectiveness of the functioning of regions as economic systems and investment objects.

Assessing investment potential, the following system of macroeconomic indicators should be used:

– the dynamics of investment and GDP (allows you to determine the degree of crisis in the investment sphere and its impact on the level of business activity);

– dynamics of production in certain sectors of the economy (especially in industry);

– change in the rate of accumulation of GDP;

– structure of the accumulation fund;

– the dynamics of the rate of accumulation and the process of reproduction of fixed capital (the share of the costs of replacing (reimbursing) fixed assets and their expansion);

– the dynamics of the ratio of investments in fixed assets (taking into account the costs of major repairs) and the annual disposal of funds, which characterizes the type of reproduction - simple, expanded or narrowed;

– level of load of the production capacity (characterizes the use of production potential).

Based on a comprehensive analysis of the region's investment potential, programs are being developed to increase its investment attractiveness (Chang, W., &Katrichis, J.M, 2016).

Methods

The methods for evaluating investment projects may not beunified in all cases, since investment tourist projects vary greatly in scale of costs, terms of its use, and helpful results. For small investment projects that do not require large capital investments, do not significantly affect the change in the output of tourism products (tourism services), and also have a relatively short useful life, the simplest calculation methods can be applied.

The investment process is always associated with risk. Investment risk implies the likelihood of financial loss. Its elements are: legislative, political, economic, financial, social, managerial, criminal,and environmental risks.

The risk of investment activity is assessed using objective methods based on the analysis of statistical data and subjective methods based on the assessment of experts and various specialists.

Summarizing the foregoing, we can conclude that high investment attractiveness is the main factor influencing the achievement of high and sustainable rates of socio-economic growth and contributing to the acquisition of a competitive status by the region. Given the limited investment resources, on the one hand, and a large selection of investment objects of varying degrees of attractiveness, on the other hand, the development of an investment strategy is necessary in order to strategically manage the activities of a tourism company.

Investment strategy implies a long-term focused plan of action of the enterprise to create an effective investment structure, as well as ways to achieve maximum profit from investment activities. The main objective of the investment strategy in tourism is to achieve high investment efficiency aimed at developing tourism enterprises and ensuring their competitiveness.

Therefore, ensuring the effectiveness of investment investments should be a priority when developing a system for managing investment processes in the tourism industry. It is known that the condition for the effective functioning of this system is to increase the scientific feasibility of management decisions in the field of investment, to ensure the interaction of such basic elements of the management system as principles, methods, management functions and tools that guide the implementation of investment projects to achieve the necessary results and level of effectiveness.

Results

The dynamic development of the tourism industry depends on the importance that the state attaches to it, that is, on the provision of state support.

In order to attract private, including foreign investment in the tourism industry, next points are significant:

– the activity of local authorities in the field of advertising and information activities (coverage of the tourist and recreational potential of the territorial-administrative unit);

– liberal administrative and tax policies encouraging private investment initiative;

– an effective antitrust and anti-criminal policy of local authorities aimed at maintaining a healthy competitive environment among tourism enterprises (Sainaghi, R., & Baggio, R, 2017).

The volume of investments in the reconstruction and construction of campsites, hotels and restaurants is increasing annually .

Table -1 Investments in fixed assets by ownership in the tourism sector in 2019

The field of operation	Type of ownership, million tenge			
	State	Private	form them	other states, their legal entities and citizens
			joint ventures with foreign participation	
All	67352,7	169770,1	19881,4	9322,5
Activities of travel agencies	-	65,0	0,3	0,3
Hotel and restaurant services	2223,9	18005,2	3182,6	6118,9
Activities of medical/resort facilities	8960,4	3681,2	2,0	-
Organization of leisure and entertainment, culture and sports	17772,5	5230,5	1203,1	-
Roads construction, airfields and sports facilities	937,8	10471,8	727,2	1876,3
Land transport	31019,8	108740,6	57,1	595,4
Water transport	1,0	13611,4	6097,9	53,5
Air transport	6437,3	9964,4	8611,2	678.1

Note: Draft state program for the development of the tourism industry of the Republic of Kazakhstan until 2025. mks.gov.kz. Retrieved from https://mks.gov.kz/rus/./page/4

The volume of investments in 2019 in the activities of campsites increased 142 times in compresence to 2018.

A decrease in the volume of financial investments in 2019, in compresence with 2018, is noted in the activities of hotels with restaurants - by 41%; hotels without restaurants - by 27%; youth tourist camps and mountain tourist camps - by 44%; restaurants and bars - by 23%.

Discussions

The state needs to direct the investment policy to the development of the investment potential of the territories, the infrastructure involved in the investment process; on the further development and deepening of investment processes taking place on the territory; to improve the current investment legislation; on the most efficient use of budget investments; to create favourable conditions for investors; to ensure the development of the information infrastructure of the regions. Thus, the state investment policy should take into account the need to create favourable socio-economic conditions in the regions, ensure the profitability of travel agencies, balance the foreign economic activity of the state, and improve the quality of life of the population. Currently, the highest investment activity in the tourism sector is noted in those regions where tourism has been declared a priority and socially significant type of entrepreneurial activity.

Azerbaijan has managed to achieve the status of one of the most promising countries in the world with the potential for long-term growth in the tourism market. The development concept "Azerbaijan 2020: A Look into the Future" envisages the development of tourism infrastructure, expanding the scope of tourism services that meet international standards, increasing the competitiveness of this industry and increasing its share in GDP. In order to develop tourism, it is planned to improve legislation and standards in the tourism sector, as well as stimulate tourism activities in the regions (Helmy, E.M2014).

According to the State Statistics Committee, in 2019 the share of tourism (599.2 million man.) In the country's GDP (50.069 billion man.) Increased to 1.2% from 0.99% in 2018 (422.7 million . and 42.465 billion manat, respectively).

In 2019, the share of tourism in total investments in the country's economy (12.776 billion manats) amounted to 1.6%, or 209.8 million manats.

Azerbaijan has managed to transform the direction of foreign investment in the non-oil sector of the economy, having established itself as a reliable partner, as a country in which the rights of investors are protected, and where the state fulfills its obligations. Over the past 15 years, more than $ 60 billion has been allocated to the non-oil sector:

– in 2018 investments in the non-oil economy almost 3 times exceeded the amount invested in the oil sector;

– more than a fifth of foreign direct investment goes to the non-oil sector;

– the growth dynamics of the non-oil economy is many times higher than the growth of the oil sector.

The country has adopted laws that protect investors' rights, confirming the inviolability of property, creating favorable working conditions for foreign entrepreneurs, and making full use of the profit they receive. It is known that in order to attract foreign investors, a simplification of the tax system is required. To this end, favorable taxation conditions are being created in Azerbaijan (the formation of the same taxation conditions for both foreign and local investors). With many countries, bilateral agreements have been concluded on the bilateral protection of investments, on the abolition of double taxation (Fayos-Solà, E. and Alvarez, M.D. 2014).

The decree of the national leader Heydar Aliyev in 2002 on the approval of the state budget provided for the possibility of using "tax holidays" for regions that are problematic from the point of view of economic development. This means that tax incentives can be replaced by "tax holidays" and tax and investment loans, which will reduce tax revenues and attract new investments into the country (Rozo Bellón, E. and Garavito González, L. 2014).

A necessary stage in the development of investment policy is the preparation of methodological tools for regional authorities, analytical organizations for the diagnosis of investment attractiveness of regional tourist and recreational areas (Ruhanen, L. and Whitford, M2014). The following principles should be based on the development of a system of balanced aggregated indicators for assessing the investment attractiveness of regional tourist and recreational zones:

– scientific validity, meaning the identification of patterns and relationships of factors affecting the investment attractiveness of regional tourist and recreational areas;

– purposefulness - subordinating the structure of indicators to clearly defined goals for assessing the investment attractiveness of regional tourist and recreational areas;

– consistency - consideration of the tourist complex of the region, as a single object, as well as a set of complementary elements;

– the necessary diversity, characterized in that each indicator characterizes a certain side of the phenomenon, which together give an objective assessment of the investment attractiveness of regional tourist and recreational areas;

– adequacy - compliance with the real socio-economic and investment process of tourist and recreational areas of the region;

– efficiency - the possibility of making a reliable investment decision based on the resulting assessment of the investment attractiveness of regional tourist and recreational areas;

– continuity - the ability to adjust the assessment of indicators upon receipt of new data affecting the assessment of the indicator;

– verification - a systematic definition of reliability, accuracy and validity (Pathirana, D.P.U.T., & Gnanapala, W.K.A.C, 2015).

The developed system of balanced indicators based on these principles will allow systematically and comprehensively diagnosing the investment attractiveness of regional tourist and recreational areas to compile an investment rating of regional tourist and recreational areas, which will allow potential investors to compare tourist and recreational areas of different regions or one region in terms of investment and will accelerate investment decision making process.

Conclusions

Investment strategy implies a long-term focused plan of action of the enterprise to create an effective investment structure, as well as ways to achieve maximum profit from investment activities. The main objective of the investment strategy in tourism is to achieve high investment efficiency aimed at developing tourism enterprises and ensuring their competitiveness.

Therefore, ensuring the effectiveness of investment investments should be a priority when developing a system for managing investment processes in the tourism industry. It is known that the condition for the effective functioning of this system is to increase the scientific feasibility of management decisions in the field of investment, to ensure the interaction of such basic elements of the management system as principles, methods, management functions and tools that guide the implementation of investment projects to achieve the necessary results and level of effectiveness.

The dynamic development of the tourism industry depends on the importance that the state attaches to it, that is, on the provision of state support.

We can safely say that the tourism industry is today one of the priority sectors in the economy of Kazakhstan, the state is developing projects in this direction. Based on the adopted state programs, a clear tourism development strategy exists and is being developed. The state forms the concept of a favorable tourist image of the country, determines the main areas of tourism activity, creates favorable conditions for the development of tourism.

Attracting foreign investment in the tourism industry is an integral part of the economic development strategy of the Republic of Kazakhstan. After all, it is known that along with capital, long-term foreign investments bring new tchnologies, innovations, and provide the population with new high-paying jobs(Nizhegorodcev, R.M., Ratner, S.V, 2015).

The economic development and political stability of Kazakhstan in recent years have contributed to the increase of such investments by foreign countries in the country's tourism.

The main task of the state should now be to maintain a positive trend in attracting foreign investment in tourism, and further contribute to improving the investment climate in the country.

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А.Д. Насырханов, Б.М. Искаков

Қазақстанның туризм саласындағы инвестициялық саясаты

Аңдатпа

Мақсаты: Зерттеудің мақсаты Қазақстандағы туризм саласының инвестициялық тартымдылығын қамтамасыз ету бойынша әдістемелік және ғылыми-практикалық ұсыныстар кешенін әзірлеу.

Әдістері: Жазу кезінде экономикалық және салыстырмалы талдау, жіктеу, ақпаратты өңдеу үшін экономикалық-статистикалық әдістері қолданылған.

Қорытынды: Зерттеу нәтижелері жаһандану жағдайында туризмды дамытудың тиімділігін растайды. Қазақстан Республикасы өндірістің шикізат салаларына ғана емес, қызмет көрсету саласына да инвестициялар салу үшін тартымды ел болып табылады. Тәуелсіздік жылдары Қазақстан экономикасы көтерілді, халықтың әл-ауқаты артты, өмір сапасы айтарлықтай жақсарды. Қазақстандықтар демалыс сапасына көбірек көңіл бөле бастады. Мәселен, туристік индустрия республиканың жекелеген перспективалы кластеріне бөлінген, өйткені Қазақстан осы кластерді дамыту әлеуетіне ие.

Тұжырымдама: Мақалада туристік саладағы инвестициялық саясатты дамыту мәселелері мен перспективалары қарастырылған. Авторлар туристік саланы дамытуға бағытталған мемлекеттің инвестициялық процеске қатысуының негізгі бағыттарын анықтады. Туристік саланы дамыту мен қызмет етудің белгілі бір мәселелері бойынша ғылыми тәсілдер талданды. Қазақстанның туристік саласында шетелдік тәжірибені қолдану мүмкіндігі туралы қорытындылар жасалды.

Кілт сөздер: туристік сала, туристік бизнес, туристік инфрақұрылым, турагенттік, транснационализация, мемлекеттік инвестициялық саясат.

А.Д. Насырханов, Б.М. Искаков

Инвестиционная политика в сфере туризма Казахстана

Аннотация

Цель: Цель исследования состоит в разработке комплекса методических и научно-практических рекомендаций по обеспечению инвестиционной привлекательности сферы туризма в Казахстане.

Методы: При написании статьи использованы приемы экономического и сравнительного анализа, классификации, для обработки информации применялись экономико-статистические методы.

Результаты: Результаты исследования подтверждают эффективность развития туризма в условиях глобализации. Республика Казахстан является привлекательной страной для вложения инвестиций не только в сырьевые сферы производства, но и в сферу услуг. За годы независимости экономика Казахстана значительно поднялась, благосостояние народа увеличилось, заметно улучшилось качество жизни. Казахстанцы стали больше уделять внимания качеству досуга. Так, туристская индустрия выделена в отдельный перспективный кластер республики, потому что Казахстан имеет потенциал развития данного кластера.

Выводы: В статье рассмотрены проблемы и перспективы развития инвестиционной политики в туристической отрасли. Авторами определены основные направления участия государства в инвестиционном процессе, которые нацелены на развитие туристической сферы. Авторы проанализировали научные подходы по определенным проблемам развития и функционирования туристической отрасли. Сформированы выводы о возможности применения зарубежного опыта в туристической отрасли Казахстана.

Ключевые слова: туристическая отрасль, туристический бизнес, туристическая инфраструктура, турагентство, транснационализация, государственная инвестиционная политика.

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Factors of innovative development of the economy of the Republic of Kazakhstan: analysis and assessment

Abstract

Object: To study the correlation analysis of GDP indicators and factors of innovative developmentof the economy of Kazakhstan.

Methods: We have applied the method of quantitative data processing, which is correlation analysis. Correlation analysis is one of the most effective tools for statistical research of the economy. It allows for identification of cause-and-effect relationships between various phenomena in economy, management, and social sphere. We have processed the obtained data mathematically using a multitude of software titles and the Microsoft Excel and StatSoft Statistica 10 suites.

Results: The article describes retrospective statistical data of a research object, assesses the relationship between GDP and factors of innovative development using a set of variables.

The article conducts correlation analysis of indicators that characterize the amount of R&D and GDP costs. It presents main indicators of enterprise innovation for 2014—2018, displays the share of innovative products (goods, services) in GDP for 2006—2018, reveals sources of financing of domestic R&D (million KZT) for 2014—2018, discloses correlation matrix of indicators characterizing the introduction of innovations into the Republic of Kazakhstan economy. The matrix includes the following variables: number of employees engaged in R&D, number of innovative enterprises, domestic R&D expenditures, share of innovative products, expenditures on technological innovations, trademark registration and patent issuance, and R&D. We have built an exponential equation of the correlation-regression model, and found the coefficient of determination.

Conclusions: Innovative development of the state's economy depends heavily on the use and implementation of high-performance technologies and latest developments. There is a close relationship with innovation and science and technology development. Economy's way to innovative development requires effective expenditures on areas related to innovation and scientific research.

Keywords: innovation; economic development; innovation activity; global innovation index; competitiveness.

Introduction

Innovation is one of the most important components of a modern economy, a "stepping stone" to improving the quality of life and a stable, environmentally safe future. Innovation is an essential part of social and economic life and human activity in all its manifestations. So far, there are over a hundred different definitions and interpretations of the term "innovation." In recent decades, innovation has become one of the most intensively researched topics in both economics and management. World practice shows that innovation development is not only the main tool for improving an individual entity's competitiveness, but also acts as a serious incentive for the economic development of the country as a whole (Chesbrough, H.W. et al., 2006).

Innovation has been recognized as a very important engine of renewal in today's rapidly changing and competitive business environment. Innovation is a process aimed at creating or developing a new product, regardless of type or degree, that increases the company's profit and strengthens its market posi-

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tion. Competition is the main reason for enterprise innovation, so different businesses innovate in different ways. Understanding "innovation" depends widely on why and where it is located. Innovations are developed in various businesses or systems. In order to succeed and create value, innovative businesses and other bodies must evaluate the tools and resources to achieve the expected results. Economic and technological innovations have changed our lives for the better (Cohen, W. M., 2010).

The experience of successful developing countries shows that science and technology research policies can be well integrated into national development strategies and, combined with institutional and organizational changes, can contribute to improving productivity, improving business competitiveness, supporting faster growth and creating jobs. To achieve this goal, policies need to consider specific features of innovation in developing countries.

Innovation is one of the most important components of the modern economy (Damanpour, F., Aravind, D., 2012).

Research hypothesis

To test the hypothesis, we need to resolve the following issues:

1. To identify main features of innovative development factors based on theoretical study of economic literature.

2. To build a correlation-regression model between GDP and domestic R&D expenditures.

3. To construct a correlation matrix between R&D expenditures and the share of innovative products in GDP using correlation analysis.

Literature Review

Authors consider innovation as the most important factor of social and economic development (Chesbrough, Vanhaverbeke, West, 2006, Schumpeter, 1934, William,1942).Share a similar view (Cohen, 2010,Damanpour, 2012, Golubkin, Kleva, 2008). A multitude of analytical papers consider correlation analysis in detail (Polyakov, 1971, Anderson, 1963, Sokolov, 2016, Sokolov, 2012).

A number of scientists argue that innovative development refers to the transformation of all the economy and social system spheres based on scientific and technical achievements (Chesbrough, Vanhaverbeke, West, 2006, Cohen, 2010, Damanpour, 2012, Golubkin, Kleva, 2008, Satpayeva, 2017, Spanova, 2015).

Methods

We applied the method of quantitative data processing-correlation analysis. Correlation analysis allows to identify cause-and-effect relationships between various phenomena in the economy, management, and social sphere.

Results

Analysis of the research object's current state. Innovation is an essential part of social and economic life and human activity in all its manifestations. So far, there are over a hundred different definitions and interpretations of the term "innovation."

World practice shows that innovation development is not only the main tool for improving an individual entity's competitiveness, but also acts as a serious incentive for the economic development of the country as a whole.

In 2019, rising by four positions, Kazakhstan took the 34th place out of 61 leading world economies in the annual competitiveness rating compiled by the Swiss business school IMD. Russia received 70.4 points out of 100 possible and went up from 40th to 38th place. The United States, Singapore, Sweden and Denmark lead this rating.

According to the report "Global Innovation Index 2019," leading innovative countries are Switzerland, Sweden, the United States, and the Netherlands. According to the results of the Global Competitiveness Index in 2019, Kazakhstan took 79th place (74th place in 2018) out of 129 countries landing between Bahrain and Oman, while Russia took 46th place.

Innovation activity of Kazakhstan's businesses is at a low level of 10,6%, share of innovative products is 1,91% of GDP (Table 1, Figure 1). Kazakhstan's R&D expenditures as a % of GDP were: 0,17 in 2015, 0,14 in 2016, 0,13 in 2017, and 0,12 in 2018 (World Bank OECD Reviews of School Resources: Kazakhstan, 2018).

Table 1.Key indicators of innovative activity of enterprises for 2014-2018

Companies	2014	2015	2016	2017	2018
Number of enterprises, units	24068	31784	31077	30854	30501
among them: having innovations for all types of innovations, units	1940	2585	2879	2974	3230
level of innovation activity for all types of innovations, as a percentage	8,1	8,1	9,3	9,6	10,6
having product and process innovations, units	1303	1781	1743	1770	2019
level of innovation activity by product and process innovation, as a percentage	5,4	5,6	5,6	5,7	6,6
share of innovative products (goods, services) to GDP, as a percentage	2,61	1,80	1,81	3,18	3,78
Note: Ministry of national economy of the Republic of Kazakhstan					

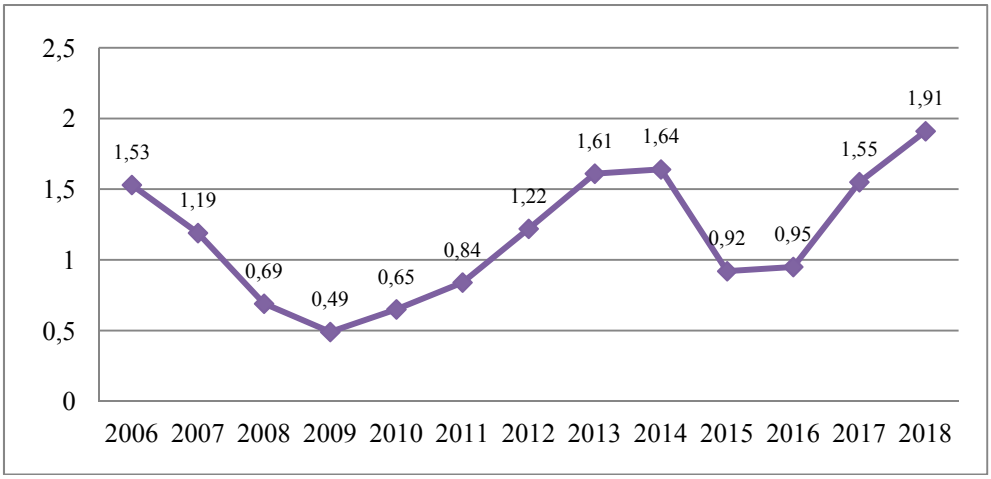

Figure 1. Share of innovative products (goods, services) to GDP for 2006 – 2018 [6]

Note: compiled by the author

In 2018, domestic R&D expenditures totaled KZT 72224.5 million, which was an increase of 10%, while in 2014, this figure was KZT 66347.6 million (Table 2).

Table 2.Sources of financing of internal R & d expenditures (KZT million)

I

R&D costs	2014 г.	2015 г.	2016 г.	2017 г.	2018 г.
Domestic expenditure on R&D	66 347,6	69 302,9	66 600,1	68 884,3	72 224,5
Including own funds	19 858,3	25 356,6	26 388,8	28 187,6	34 251,0
Republican budget	43 052,6	40 424,7	35 186,3	35 338,3	31 635,5
Local budget	290,9	294,5	254,2	641,7	510,3
Foreign investment	489,6	1254,6	1018,7	272,3	x
Other funds	2 656,2	1 972,5	3 752,1	3 444,3	3 904,4
Note: Ministry of national economy of the Republic of Kazakhstan					

n recent decades, innovation has become one of the most intensively studied economics and management issues. A multitude of analytical papers consider in detail both current state of innovative development of Kazakhstan's economy and the history of its development. An important result of the study of the state of affairs is the conclusion that, even being an essential branch of the economy, the country's innovative development has not yet fully realized its potential (Schumpeter, J. A., 1934).

Discussions

Let us consider the dependencies of key factors of Kazakhstan economy's innovative development, which include the following:

- number of employees engaged in R&D by form of company ownership, thousand people;
- number of innovatively active enterprises, units;
- domestic R&D expenditures, million KZT;
- domestic R&D expenditures from the public sector, million KZT;
- share of innovative products (goods, services) in GDP;
- expenditures on technological innovations by form of company ownership, million KZT;
- registration of trademarks and service marks;
- number of entities engaged in R&D, units;
- scientific R&D.

Let us analyze the above data on innovation implementation in the country's economy (Table 3) (Sokolov G.A., 2016).

Table 3.Introduction of innovations in the economy of the Republic of Kazakhstan

Indicators	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Number of employees, have completed R&D, according to the form of ownership of organizations, thousand people	16,3	15,7	17	18	20,4	23,7	25,7	24,7	22,9	22	22,3
Number of innovative and active enterprises, units	447	399	467	614	1622	1774	1940	2585	2879	2974	3230
Internal R&D expenditures, KZT million	34761,6	38988,7	33466,8	43351,6	51253,1	61672,7	66347,6	69302,9	66600,1	68884,2	72224,5
Domestic R&D expenditures of the public sector, KZT million	11180,6	15015,9	12372,1	10833	11960,5	18304,3	21695,6	20325,8	18640,4	20961,4	22091
Share of innovative products (goods, services) in GDP	0,69	0,49	0,65	0,84	1,22	1,61	1,64	0,92	0,95	1,55	1,91
Expenditures on technological innovations of enterprises by form of ownership, KZT million	11531,1	82597,4	142166,8	235962,7	325639,3	431993,8	438488,9	662972,3	1533765,3	907231,2	861915
Registration of trademarks and service marks	3432	3658	4035	6185	9104	10427	11078	10164	10499	9096	11045
Number of organizations performing research and development work, units	438	421	414	424	412	345	341	392	383	386	384
Research and development	81810	90925	103571	121395	148530	153567	171626	184940	208752	228385	240717
Note: Compiled by the authors											

For the purpose of analyzing the relationship between GDP indicators, the table shows paired correlation coefficients.

Table 4. Correlation matrix of indicators that characterize the introduction of innovations in the economy of the Republic of Kazakhstan

Variables		v1	v2	v3	v4	v5	v6	v7	v8	v9
Number of employees, have completed R&D, according to the form of ownership of organizations, thousand people	v1	1,00	0,80	0,91	0,81	0,73	0,62	0,95	-0,87	0,76
Number of innovative and active enterprises, units	v2		1,00	0,96	0,84	0,72	0,87	0,87	-0,60	0,98
Internal R&D expenditures, KZT million	v3			1,00	0,90	0,77	0,78	0,94	-0,75	0,94
Domestic R&D expenditures of the public sector, KZT million	v4				1,00	0,70	0,65	0,78	-0,78	0,84
Share of innovative products (goods, services) in GDP	v5					1,00	0,41	0,81	-0,75	0,75
Expenditures on technological innovations of enterprises by form of ownership, KZT million	v6						1,00	0,70	-0,45	0,85
Registration of trademarks and service marks	v7							1,00	-0,81	0,86
Number of organizations performing research and development work, units	v8								1,00	-0,59
Research and development	v9									1,00
Note - developed by the authors										

Table 4 shows calculations made and the matrix of correlation coefficients. Of interest here is the value of matching correlation coefficient between the number of innovatively active enterprises and domestic expenditures on R&D, which is 0,96. Thus, the number of innovative enterprises and domestic R&D expenditures are basically closely correlated interdependent variables. High correlation coefficients between the registration of patent applications and the issuance of patents in Kazakhstan and the number of employees engaged in R&D, domestic R&D expenditures, share of innovative products in GDP (r = 0,95, r = 0,78, r = 0,81) indicate favorable economic situation, so increased intensity of state regulation leads to increased scientific activity. There is a strong but negative relationship between the number of entities engaged in research and development and the rest (r = −0,87, r = −0,75, r = −0,81, r = −0,78). Some of these entities probably exist only nominally and their economic activity is minimal.

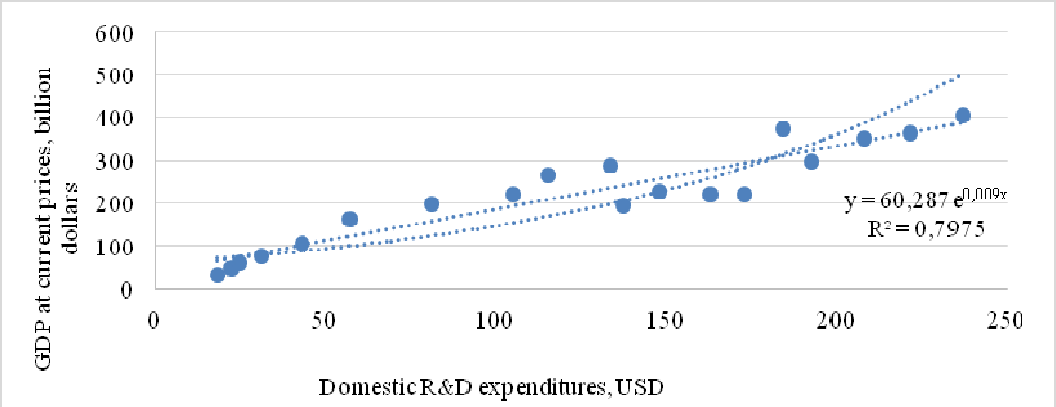

Figure 2. Correlation and regression model of GDP on domestic spending on R&D

Note - developed by the authors

As is known, matching correlation coefficient shows the degree of tightness of the relationship between only two variables with the indirect influence of other variables (Sokolov G.A., 2012).

Exponential equation of the correlation-regression model is as follows:

$$y = 60{,}287e^{0{,}009x},$$

where y is GDP at current prices, and x is domestic R&D expenditure. The coefficient of determination is 0,79.

Calculated correlation-regression model shows a strong positive impact of GDP on domestic R&D expenditures (Figure 2).

Figure 2 shows a comprehensive statistical method for point projecting of a system of economic indicators. Its main features are:

1. Method allows for comprehensive consideration of various useful information on a projected system of economic indicators: trends in indicators over time, statistical patterns of relationships between indicators, balance ratios, etc.

2. When making projection calculations of economic indicators using integral method, one can simultaneously use any number of private statistical models for each projected indicator. These models may differ in the number and composition of their independent factors of the economic process, structure of the relationship between dependent and independent variables of both external and internal environment of the company.

The novelty is determined by the lack of development of the topic in economic science and consists in the substantiation and description of retrospective statistical data of the research object, in assessing the relationship between GDP and factors of innovative development using a set of variables.

Significance of the results obtained for the theory consists in the development of both theory and methodology for studying innovations and state economy's innovative development.

Conclusion

Thus, the state generally supports the implementation of scientific developments and innovative implementations. This is confirmed by an increase in the real value of internal research expenditures from the state budget. Despite the increase in expenditures from the state budget, the number of entities performing research and development is decreasing (Satpayeva Z. T., 2017).

It is necessary to develop competitive mechanisms to stimulate not just the supply, but also the demand for innovation.

We need to pay more attention to new forms of innovative activity: clusters, technology parks, industrial zones, etc. The fact that not only real assets are important, but also institutional and social interaction of all participants and an atmosphere of mutual trust is also not to be ignored (Golubkin V.N., Kleva L.P., 2008).

In the last decade, much attention has been paid to improving the quality of implementation of educational and research programs by merging universities and reorganizing their educational and scientific activities (SpanovaL.K., 2015).

The following indicators were analyzed: number of employees engaged in R&D by form of company ownership; number of innovatively active enterprises; domestic R&D expenditures; domestic R&D expenditures from the public sector; share of innovative products (goods, services) in GDP; expenditures on technological innovations by form of company ownership; registration of trademarks and service marks; number of entities engaged in research and development; number of scientific developments.

Thus, the statistical analysis has shown the following:

– calculated correlation-regression model has shown a strong positive impact of GDP on domestic R&D expenditures;

– a correlation matrix of indicators characterizing introduction of innovation in the Kazakhstan economy has shown closely correlated interdependent variables, which are a matching correlation coefficient of a number of innovative enterprises and domestic expenditures on research and development equal to 0,96;

– in the study of indicators characterizing introduction of innovations in the economy of the Republic of Kazakhstan, depending on the cost of technological innovations and the share of innovative products in GDP, has shown a positive relationship as "not strong" (0,41);

– high correlation coefficients between the registration of patent applications and the issuance of patents in Kazakhstan and the number of employees engaged in R&D during the study period, domestic R&D expenditures, share of innovative products in GDP ($r = 0,95$, $r = 0,78$, $r = 0,81$);

– a strong but negative relationship between the number of entities engaged in research and development and the rest ($r = -0,87$, $r = -0,75$, $r = -0,81$, $r = -0,78$). Some of these entities probably exist only nominally and their economic activity is minimal.

Thus, based on the analysis, we can note the importance of innovations, but they are not the only management tools in GDP growth, which is proved by the research conducted for this paper. A multitude of studies of innovation's impact on GDP dynamics have shown that the level of relationship between innovation and economic development varies from country to country. The results of the study have shown a positive

relationship between GDP growth and R&D expenditures in the country. Analyzing the relationship between the dynamics of GDP growth and innovation variables in Kazakhstan, in most cases, one can observe a rather weak association of innovation and economic development. It is important to ensure a proper level of growth in the costs of technological innovations in order to increase activity in Kazakhstan.

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Қазақстан Республикасы экономикасының инновациялық даму факторлары: талдау және бағалау

Аңдатпа

Мақсаты: Қазақстан экономикасының инновациялық даму факторлары мен ЖІӨ көрсеткіштеріне корреляциялық талдау жасау.

Әдісі: Деректерді сандық өңдеу әдісі, яғни корреляциялық талдау қолданылды. Корреляциялық талдау экономиканы статистикалық зерттеудің тиімді құралдарының бірі болып табылады, ол экономикадағы, басқарудағы және әлеуметтік саладағы әртүрлі құбылыстар арасындағы себеп-салдарлық байланыстарды анықтауға мүмкіндік береді. Алынған мәліметтерді математикалық өңдеу "Excel", "Statistica 10" пакеттерін қолдана отырып, компьютерлік бағдарламалар арқылы жүзеге асырылды.

Қорытынды: Зерттеу объектісінің ретроспективті статистикасы сипатталған, ЖІӨ мен инновациялық даму факторларының өзара байланысы көптеген айнымалыларды қолдана отырып бағаланған және факторлық талдау сияқты көп өлшемді статистикалық талдау әдісін қолдана отырып зерттелген.

Мақалада зерттеу мен әзірлеу шығындарының мөлшерін және жалпы ішкі өнімді сипаттайтын көрсеткіштердің корреляциялық талдауы қарастырылды. 2006–2018 жылдардағы ЖІӨ-ге инновациялық өнімнің (тауарлардың, қызметтердің) үлесі көрсетілді, 2014–2018 жылдары ҒЗТКЖ-ға ішкі шығындарды қаржыландыру көздері берілді (млн.теңге), Қазақстан Республикасының экономикасына инновацияларды енгізуді сипаттайтын көрсеткіштердің корреляциялық матрицасы ашылды. Матрицаға мына айнымалыларға енгізілді: ҒЗТКЖ-ны жүзеге асыратын қызметкерлер саны, инновациялық белсенді кәсіпорындар саны, зерттеу мен әзірлеудің ішкі шығындары, инновациялық өнімдердің үлесі, кәсіпорындардың технологиялық инновацияларына шығындар, тауарлық белгілерді тіркеу және патенттер беру, зерттеу және әзірлеу. Корреляциялық-регрессиялық модельдің экспоненциалды теңдеуі салынды, анықтау коэффициенті табылды.

Тұжырымдама: Мемлекет экономикасының инновациялық дамуы жоғары тиімді технологиялар мен жаңа әзірлемелерді пайдалану мен енгізуге байланысты, инновациялармен, сондай-ақ ғылым мен техниканың

дамуымен тығыз байланыс бар. Экономиканың инновациялық даму жолына қалыптасуы инновациялар мен ғылыми зерттеулерге байланысты салаларда тиімді шығындарды талап етеді.

Кілт сөздер: инновация, экономиканың дамуы, инновациялық белсенділік, жаһандық инновациялық индекс, бәсекеге қабілеттілік.

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Факторы инновационного развития экономики Республики Казахстан: анализ и оценка

Аннотация

Цель: Изучить корреляционный анализ показателей ВВП и факторов инновационного развития экономики Казахстана.

Методы: Применен метод количественной обработки данных, а именно корреляционный анализ. Корреляционный анализ один из эффективных инструментов статистического исследования экономики, он позволяет выявить причинно-следственные связи между различными явлениями в экономике, управлении, социальной сфере. Математическая обработка полученных данных осуществлялась с помощью компьютерных программ и с применением пакетов «Excel», «Statistica 10».

Результаты: Описаны ретроспективные статистические данные объекта исследования, дана оценка взаимосвязи ВВП и факторам инновационного развития с помощью множества переменных.

В статье рассмотрен корреляционный анализ показателей, характеризующих количество затрат на исследования, разработки и валовый внутренний продукт. Представлены основные показатели инновационной деятельности предприятий за 2014–2018 годы. Показана доля инновационной продукции (товаров, услуг) к ВВП за 2006–2018 гг., даны источники финансирования внутренних затрат на НИОКР (млн KZT) за 2014–2018 гг., раскрыта корреляционная матрица показателей, характеризующих внедрение инноваций в экономику Республики Казахстан. В матрицу были включены следующие переменные: количество работников, выполнявших НИОКР, количество инновационно-активных предприятий, внутренние расходы на исследования и разработки, доля инновационной продукции, расходы на технологические инновации предприятий, регистрация товарных знаков и выдача патентов, исследования и разработки. Построено экспоненциальное уравнение корреляционно-регрессионной модели, найден коэффициент детерминации.

Выводы: Инновационное развитие экономики государства сильно зависит от использования и внедрения высокоэффективных технологий и новейших разработок, наблюдается тесная связь с инновациями, а также развитием науки и техники. Становление экономики на инновационный путь развития требует эффективных затрат в сферы, связанные с инновациями и научными исследованиями.

***Ключевые слова**:* инновация, развитие экономики, инновационная активность, глобальный инновационный индекс, конкурентоспособность.

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Assessment of the resource potential of agricultural production and determination of the level of efficiency of its use (on the example of regions of the Republic of Kazakhstan)

Abstract

Object: the resource potential assessment (natural, labor, material and technical, etc.) of the Republic of Kazakhstan agricultural sector and the determination of constraining factors for its development.

Methods: 1. Economic assessment of land and material resources, the amount of which is presented as an indicator of the resource supply farms.

2. Economic and statistical methods reflecting the link between productive resources and production results.

3. Index methods for assessing resource potential, taking the characteristics of its constituent elements.

Findings: 1. Assessment of the agricultural land productive capacity was carried out through the indicator of the agricultural production annual volume in all categories of farms in accordance with its cadastral value per 1 ha, as well as crop production per 1 ha of arable land using the index method.

2. Assessment's the agricultural production resource potential includes the consistent assessment: first, resources availability, then the agricultural production economic efficiency and, finally, the resource use efficiency in the agricultural production subjects.

Conclusions: It was defined the resulting indicators complex, which reflecting the availability's level of agricultural production resources in the regions, including 10 indicators.

Keywords*:* agricultural production, resource potential, agricultural sector, economic efficiency, resource use efficiency, integrated assessment, agro-industrial complex (AIC).

Introduction

At the present stage in the national agro-industrial complex there are a number's unresolved problems associated with a reduction of the sector production and technical potential, a difficult financial situation, the agricultural market and competitive environment insufficient development, and low investment attractiveness.

The resources' shortage especially acute the importance of increasing their use efficiency, which acts as the main direction of sustainable the agricultural sector development. Assessing the resource potential value and its implementation degree, its structural changes and its elements interaction characteristics, the prospects for their development plays an important role not only in the resource potential reproduction, but also in increasing all agricultural production efficiency (Davydkina, 2015).

The relevance of the research problem, the need to develop methodological approaches to assessing the agricultural production resource potential, increasing its use efficiency and labor productivity in AIC, also assessing the resource potential for the Republic of Kazakhstan agricultural sector development determined the choice of theme, research object and subject, and led to the formulation the research purpose.

The research purpose is to develop methodological approaches to assessing the agricultural production resource potential and assessing the resource potential (natural, labor, material and technical, etc.) of Republic of Kazakhstan agricultural sector development.

Literature Review

Substantial contribution to the rational use of natural resources research made foreign economists as: J. Borts, H. Siebert, D. Keynes, M.L. Lurie, C. Marx, A. Marshall, V. Nordhouse, P. Samuelson, A. Smith, N. Robinson, R. Sullow, E. Scott and others. Theoretical and practical wide range issues on determining and

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increasing the resource potential use efficiency is presented in the next scientists' works: P.M. Pershukevich, A.E. Yuzefovich, T. Shabanova, N.N. Ibrishev and others.

P.M. Pershukevich treats the agro-industrial complex (AIC) resource potential of the region, territory and republic as «a combination of natural and climatic, industrial, scientific and technical conditions and the matching infrastructure which able to satisfy the social needs for the agro-industrial complex products» (Pershukevich, 2001).

A.E. Yuzefovich considers that «the agrarian resource potential of farms and regions is determined by the availability, quality and balance of natural, biological, material and labor resources, in which interaction process is realized their integral ability to produce its adequate products amounts and types» (Yuzefovich, 1987). Moreover, when changing the resource potential structure, a regular process is an increase the share of its most significant and high-productive elements – as a result of applying intensive farming methods.

Thus, resource and production potentials are recognized and accepted in economic science as an economic category, which means the possibility's and necessity's quantitative estimates their values with further use in determining the agricultural production economic efficiency.

So, with regard to the agricultural sector, we determine the resource potential as a combination's a certain amount and quality resources necessary for reproduction, due to both the specifics and features' the current state of agriculture in Kazakhstan, taking into account the regional aspect, as well as their ability to maximize the economic effect at the optimal combination.

Methods

Currently, there are many different methodological recommendations for assessing the resource potential, which are based on four basic methodological approaches that solve the impact assessing problem of qualitatively various resources on production and economic activities effective performance indicators:

1. Land and material resources economic assessment, which amount is presented as the resource supply indicator of farms.

After studying the publications (Bronstein,1972; Krastin, Godman, 1984; Kalninsha, 1998; Davis, Gephart, Emery, Leach, Galloway, 2016; Minviel, & Latruffe, 2017) we came to the conclusion that economic and statistical models based on the calculated effective indicator give only indirectly, and due to its fluctuations, a very relative representation about the development degree and agricultural resource potential use.

2. Economic and statistical, reflecting the link between productive resources and production results. Obtained using these models calculated level of the effective indicator is considered as a generalized assessment of the farms resource abilities and is used to compare with the achieved production volume.

Taking into account the studied methodological provisions (Mogaji, Lim, & Abdullah, 2015; Walters, Archer, Sassenrath, Hendrickson, Hanson, Halloran, & Alarcon, 2016; Baráth, & Fertő, 2017), it should be noted, that economic and statistical models based on the calculated effective indicator give only indirectly, and due to its fluctuations, a very relative representation about the development degree and agricultural resource potential use. Besides, the regression model can be only used in research of similar objects, for example, farms or areas with close specialization. Otherwise, the effective indicators calculated values for individual different-quality groups will not be comparable.

3. Recommended index methods for assessing resource potential, taking into account the characteristics of its constituent elements (Romanova, Bryanceva, Pozdnyakova, 2013).

4. As the most acceptable alternative methodology is proposed monetary assessment of agricultural resources and, based on it, to determine their productive capacity. To solve this problem, in the economic literature are mainly used two methodological approaches: productive resources transfer into the cost (named) forms, which can be summed up, and the interchangeability principle of certain types' resources (Alhazov, 2011).

Based on the available methodological approach's generalization assessment of the agricultural production resource potential, we conduct its economic efficiency on the basis a complex analysis and forecasting. This approach includes consistent assessment where first is considered resource potential, then the agricultural production economic efficiency and, finally, the resource use efficiency in the agricultural production subjects. On the basis of an indicators complex can be judged the resource reserves level, their use appropriateness in various agricultural production fields. To do this, for all types' resources (natural: land, water; ma-

terial and technical; labor; infrastructure; financial) based on analysis of the totality indicators are selected the resulting indicators.

To assess the agricultural production economic efficiency is necessary to determine the production level of gross output and profits. The complex resulting indicators reflecting the level of agricultural production efficiency in the regions includes the following indicators (De Olde, Oudshoorn, Sørensen, Bokkers, & De Boer, 2016):

– Produced of agricultural production gross output per 1 ha of agricultural land, million tenge/ha (APGO);

– Profit from the agricultural products sale per 1 ha of agricultural land, million tenge/ha (PAP);

– Indicators indexes of agricultural production efficiency in regions are determined similarly to the indicators index of resource supply.

To assess the resource potential use efficiency is calculated the weighted average index of the total resource potential and the average efficiency index manufacturing (APEIM) (Gutzler, Helming, Balla, Dannowski, Deumlich, Glemnitz, & Sieber, 2015).

$$APEIM = \text{indexes } (APGO + PAP) / 2 \times 100. \quad (1)$$

Based on these indicators is determined level of resource potential utilization efficiency (LRPUE) (RPUEL) of the region and the republic as a whole.

To assess the resource potential use efficiency is calculated the weighted average index of the total resource potential (WAITRP) (Yang, & Zhang, 2018):

$$WAITRP = [\text{indexes } (AALRW + ANW + SBS + MFI + TNF + MNF + NCHF + SRSRP) /8] \times 100 \quad (2)$$

where: AALRW - the area of agricultural land per 1 rural worker;

ANW - the average number of workers employed in the agricultural sector per 100 ha of farmland;

SBS - Soil bonitet score;

MFI - The mineral fertilizers introduction per 1 ha of farmland;

TNF - The tractors' number per 1000 ha of farmland;

MNF - Trailed and mounted machines number per 1 ha of farmland;

NCHF - Number of combine harvester per 1 ha of farmland;

SRSRP - The share of rural settlements with roads to the district center with a paved.

$$LRPUE = APEIM / WAITRP. \quad (3)$$

Results

The complex resulting indicators reflecting the level of agricultural production supply in the regions with resources includes the following indicators:

– The area of agricultural land per 1 rural worker, % (AALRW) (table 1);

– The average number of workers employed in the agricultural sector per 100 ha of farmland, pers./ha (ANW) (table 1);

– Soil bonitet score, score (SBS) (table 1);

– The mineral fertilizers introduction per 1 ha of farmland, thousand tenge (MFI) (table 1).

Table 1. Indicators that reflect the level of provision of agricultural production in the regions with resources

Region	AALRW*		ANW*		SBS*		MFI*	
	ha	Index indicator	ha	Index indicator	Agricultural lands	Index indicator	Thousand tenge	Index indicator
1	2	3	4	5	6	7	8	9
Nothern	44,3	1,6	1,4	1,0	29	1,5	56153	1,4
Akmola	50,0	1,8	1,2	0,9	28	1,5	70123	1,8
Kostanay	44,6	1,6	1,6	1,1	30	1,6	11220	0,3
Pavlodar	42,7	1,6	1,4	1,0	13	0,7	30353	0,8
North Kazakhstan	38,2	1,4	1,5	1,1	44	2,3	123503	3,1
Western	37,8	1,4	0,5	0,4	9	0,5	2945	0,1
Aktobe	66,6	2,4	0,4	0,3	13	0,7	4026	0,1
Atyrau	15,2	0,6	0,4	0,3	4	0,2	1174	0,1

1	2	3	4	5	6	7	8	9
West Kazakhstan	37,1	1,4	1,1	0,8	14	0,7	3195	0,1
Mangistau	32,0	1,2	0,1	0,1	5	0,3	1017	0,1
Eastern	38,8	1,4	1	0,7	23	1,2	23720	0,6
East Kazakhstan	38,8	1,4	1	0,7	23	1,2	23720	0,6
Central	101,7	3,7	0,2	0,2	12	0,6	4238	0,1
Karaganda	101,7	3,7	0,2	0,2	12	0,6	4238	0,1
South	10,0	0,4	3,2	2,3	12	0,6	89776	2,3
Almaty	11,5	0,4	3	2,2	16	0,8	51969	1,3
Zhambyl	14,3	0,5	3,1	2,2	8	0,4	91137	2,3
Kyzylorda	10,8	0,4	1,7	1,2	10	0,5	141798	3,6
South Kazakhstan	6,1	0,2	4,6	3,3	12	0,6	143040	3,6
Total RK	27,3	1,0	1,4	1,0	19	1,0	39722	1,0
*according to the Republic of Kazakhstan Ministry of Agriculture data for 2015-2017 *Note - compiled by the authors*								

– The tractors' number per 1000 ha of farmland, units/ha (TNF) (table 2);
– Trailed and mounted machines number per 1 ha of farmland, units/ha (MNF) (table 2);
– Number of combine harvester per 1 ha of farmland, units/ha (NCHF) (table 2);
– The share of rural settlements with roads to the district center with a paved, % (SRSRP) (table 2);

Table 2. Indicators that reflect the level of provision of agricultural production in the regions with resources

Region	TNF*		MNF*		NCHF*		SRSRP*	
	Units/ha	Index indicator	Units/ha	Index indicator	Units/ha	Index indicator	%	Index indicator
Nothern	1,9	1,3	7,85	1,9	0,9	2,3	90	1,0
Akmola	1,5	1,0	4,32	1,1	0,8	2,0	92	1,0
Kostanay	2,3	1,5	10,13	2,4	1,0	2,5	90	1,0
Pavlodar	2,1	1,4	4,27	1,0	0,4	1,0	88	1,0
North Kazakhstan	2,0	1,3	12,66	3,0	1,1	2,8	90	1,0
Western	0,9	0,6	1,97	0,5	0,1	0,3	71	0,8
Aktobe	0,7	0,5	1,45	0,3	0,2	0,5	63	0,7
Atyrau	1,2	0,8	0,34	0,1	0,1	0,3	74	0,8
West Kazakhstan	1,7	1,1	4,75	1,1	0,2	0,5	76	0,8
Mangistau	0,1	0,1	0,01	0,1	0,1	0,3	70	0,8
Eastern	1,6	1,1	3,63	0,9	0,3	0,8	92	1,0
East Kazakhstan	1,6	1,1	3,63	0,9	0,3	0,8	92	1,0
Central	0,9	0,6	1,58	0,4	0,2	0,5	95	1,1
Karaganda	0,9	0,6	1,58	0,4	0,2	0,5	95	1,1
South	1,9	1,3	2,76	0,7	0,3	0,8	95	1,1
Almaty	1,4	0,9	3,22	0,8	0,2	0,5	97	1,1
Zhambyl	1,3	0,9	2,64	0,6	0,3	0,8	98	1,1
Kyzylorda	0,9	0,6	0,88	0,2	0,5	1,3	87	1,0
South Kazakhstan	4,4	2,9	2,86	0,7	0,4	1,0	98	1,1
Total RK	1,5	1,0	4,22	1,0	0,4	1,0	90	1,0
*according to the Republic of Kazakhstan Ministry of Agriculture data for 2015-2017 *Note - compiled by the authors*								

These data analysis and calculation was conducted on the example of regions and the republic as a whole. Thus for each indicator is determined the index value as the ratio of the regional indicator to the republican indicator multiplied by 100.

To assess the agricultural production economic efficiency is necessary to determine the gross output and profit level. The complex resulting indicators reflecting the level of agricultural production efficiency in the regions includes the follow indicators:

– Produced an agricultural production gross output per 100 ha of farmland, thousand tenge/ha (APGO) (table 3);
– Profit from the agricultural products sale per 100 ha of farmland, thousand tenge/ha (PAP) (table 3);

Table 3. Produced an agricultural production gross output per 100 ha of farmland and profit from the agricultural products sale per 100 ha of farmland, thousand tenge/ha

Region	APGO*		PAP*	
	Thousand tenge	Index indicator	Thousand tenge	Index indicator
Nothern	3815	1,0	473	1,4
Akmola	3169	0,9	453	1,4
Kostanay	3107	0,8	487	1,5
Pavlodar	3300	0,9	237	0,7
North Kazakhstan	6298	1,7	669	2,0
Western	1696	0,5	76	0,2
Aktobe	1855	0,5	68	0,2
Atyrau	2665	0,3	49	0,1
West Kazakhstan	2048	0,6	144	0,4
Mangistau	297	0,1	10	0,1
Eastern	4007	1,1	274	0,8
East Kazakhstan	4007	1,1	274	0,8
Central	1629	0,4	92	0,3
Karaganda	1629	0,4	92	0,3
South	7362	2,0	612	1,8
Almaty	7003	1,9	690	2,1
Zhambyl	5403	1,5	413	1,2
Kyzylorda	4123	1,1	132	0,4
South Kazakhstan	11957	3,2	911	2,7
Total RK	3720	1,0	335	1,0

*according to the Republic of Kazakhstan Ministry of Agriculture data for 2015-2017
Note - compiled by the authors

Regions agricultural production efficiency indicators indexes are determined similarly to the resource supply indicators index.

To assess the resource potential use efficiency is calculated the weighted average index of the total resource potential (WAITRP) is determined by formula (2) (table 4):

Table 4. The weighted average index of the total resource potential (WAITRP)

Region	Indexes								WAITRP
	AALRW	ANW	SBS	MFI	TNF	MNF	NCHF	SRSRP	
Nothern	1,6	1,0	1,5	1,4	1,3	1,9	2,3	1,0	1,5
Akmola	1,8	0,9	1,5	1,8	1,0	1,1	2,0	1,0	1,4
Kostanay	1,6	1,1	1,6	0,3	1,5	2,4	2,5	1,0	1,5
Pavlodar	1,6	1,0	0,7	0,8	1,4	1,0	1,0	1,0	1,1
North Kazakhstan	1,4	1,1	2,3	3,1	1,3	3,0	2,8	1,0	2,0
Western	1,4	0,4	0,5	0,1	0,6	0,5	0,3	0,8	0,6
Aktobe	2,4	0,3	0,7	0,1	0,5	0,3	0,5	0,7	0,7
Atyrau	0,6	0,3	0,2	0,1	0,8	0,1	0,3	0,8	0,4
West Kazakhstan	1,4	0,8	0,7	0,1	1,1	1,1	0,5	0,8	0,8
Mangistau	1,2	0,1	0,3	0,1	0,1	0,1	0,3	0,8	0,4
Eastern	1,4	0,7	1,2	0,6	1,1	0,9	0,8	1,0	1,0
East Kazakhstan	1,4	0,7	1,2	0,6	1,1	0,9	0,8	1,0	1,0
Central	3,7	0,2	0,6	0,1	0,6	0,4	0,5	1,1	0,9
Karaganda	3,7	0,2	0,6	0,1	0,6	0,4	0,5	1,1	0,9
South	0,4	2,3	0,6	2,3	1,3	0,7	0,8	1,1	1,2
Almaty	0,4	2,2	0,8	1,3	0,9	0,8	0,5	1,1	1,0
Zhambyl	0,5	2,2	0,4	2,3	0,9	0,6	0,8	1,1	1,1
Kyzylorda	0,4	1,2	0,5	3,6	0,6	0,2	1,3	1,0	1,1
South Kazakhstan	0,2	3,3	0,6	3,6	2,9	0,7	1,0	1,1	1,7
Total RK	1,0	1,0	1,0	1,0	1,0	1,0	1,0	1,0	1,0

*according to the Republic of Kazakhstan Ministry of Agriculture, to the Republic of Kazakhstan Statistics Committee data for 2015-2017
Note - compiled by the authors

From the table 4 data it can be noted, that the land resources supply is the highest in the central region, the least in the southern region. Labor supply, on the contrary, is high in the southern region and low in the central and other regions. By indicator of the regions soil bonitet score is arranged in follow sequence: northern, eastern, southern, central, western. Most mineral fertilizers are introduced in the southern region, least in the western and eastern regions. The equipment supply is greatest in the northern region, the least in the western region. The share of rural settlements with roads to the district center with a paved is high in the southern region, low in the western region. The weighted average index of the total resource potential in the regions is changed as follows: the highest in the northern region, further decreases in the south, east central and western regions.

Then the average efficiency index manufacturing (APEIM) is determined by formula (1) and based on these indicators, the level of resource potential utilization efficiency (LRPUE) is determined by formula (3) (table 5):

Table 5. The average production efficiency index (APEIM) and the resource potential use efficiency level (LRPUE)

Region	APGO Index	PAP Index	APEIM	LRPUE Index
Nothern	1,025	1,412	1,219	0,8
Akmola	0,852	1,352	1,102	0,8
Kostanay	0,835	1,453	1,144	0,8
Pavlodar	0,887	0,707	0,797	0,7
North Kazakhstan	1,693	1,997	1,845	0,9
Western	0,455	0,226	0,341	0,6
Aktobe	0,498	0,202	0,350	0,5
Atyrau	0,290	0,146	0,218	0,5
West Kazakhstan	0,55	0,429	0,490	0,6
Mangistau	0,08	0,03	0,055	0,1
Eastern	1,077	0,818	0,948	0,9
East Kazakhstan	1,077	0,818	0,948	0,9
Central	0,438	0,275	0,357	0,4
Karaganda	0,438	0,275	0,357	0,4
South	1,979	1,827	1,903	1,6
Almaty	1,882	2,060	1,971	2,0
Zhambyl	1,452	1,232	1,342	1,2
Kyzylorda	1,108	0,394	0,751	0,7
Turkestan	3,214	2,719	2,967	1,7
Total RK	1,000	1,000	1,000	1,0
*according to the Republic of Kazakhstan Statistics Committee data for 2015-2017 *Note - compiled by the authors*				

As we see from the above data, the northern region is the most supplied with agricultural resources, but the cultivation of more intensive crops in the southern region supplies greater production efficiency and, therefore, a higher level's efficient use of agricultural resources.

Discussion

The resource potential use efficiency is formed of a series' interconnected components: the efficient use of the resource potential (staff, land, animals' and plants' biological potential) and the resource-saving technologies development. Resource potential in agricultural production should be formed with the need for production capacity. State support can increase as the agricultural enterprises resource potential, and so its implementation effectiveness (Ibrishev, 2019).

Currently, increasing the agricultural enterprises resource potential is a basis for creating conditions for their sustainable development. This basis' formation comes in two planes. One side, this is an increase in the level of economic entities resource supply and resource proportions optimization that ensure the creation of potentially efficient production enterprises systems. The other side, this is improving the organizational and economic relations system, which ensuring the objective acting economic laws implementation. Naturally, in the conditions of a weak state regulatory role and with a minimum state support level, the implementation measures which can be realized due to agricultural formations internal reserves are got high priority. The main problem with this is that the own growth potential reserves of the industry enterprises are almost exhausted. In conditions when the productive forces are degrading (besides the degradation rates are decreasing

extremely slowly), improving the economic mechanism does not ensure an increase in production efficiency, since the contradictions between these economic systems components cannot be eliminated or reduced.

In general, the situation in the agricultural sector requires well-thought-out, long-term and systemic decisions based on objective data obtained as a result of the agricultural enterprises resource potential's integrated assessment.

Conclusion

1. An indicators system that form the efficiency agribusiness subjects, which based on its resource supply should be presented in three blocks: indicators of resource availability, their use efficiency's indicators and indicators of the resource use synergistic effect. Thus, it is almost impossible to conduct each element's isolated assessment of the resource potential.

2. Assessment's the agricultural production resource potential includes the consistent assessment: first, resources availability, then the agricultural production economic efficiency and, finally, the resource use efficiency in the agricultural production subjects.

3. The highest land use efficiency index was achieved in the southern region areas, where there are large arable lands, favorable climatic conditions (high thermal conditions, long growing season), and the presence of irrigated lands that allows to grow crops with high productivity. The lower efficiency is in the eastern region, the northern region areas are located in risky farming zone with an uneven rainfall amount over the years, so the fertile lands presence – 40-55 bonitet scores, crop yields varies by year.

4. It was defined the resulting indicators complex, which reflecting the availability's level of agricultural production resources in the regions, including 10 indicators.

5. Comparative complex calculations showed that the northern region is the most supplied with agricultural resources, but the cultivation of more intensive crops in the southern region supplies greater production efficiency and, therefore, a higher level's efficient use of agricultural resources.

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Б. Наукенова, А. Пягай

Ресурстық әлеуетті пайдаланудың экономикалық тиімділігі негізінде ауыл шаруашылығы өндірісін тұрақты дамыту

Аңдатпа

Мақсаты: ҚР аграрлық секторының ресурстық әлеуетін (табиғи, еңбек, материалдық-техникалық және т.б.) бағалау және оның дамуының тежеуші факторларын анықтау.

Әдістері: 1. Сомасы шаруашылықтардың ресурстарымен қамтамасыз етілу көрсеткіші ретінде ұсынылатын жер және материалдық ресурстарды экономикалық бағалау.

2. Өндірістік ресурстар мен өндіріс нәтижелері арасындағы байланысты көрсететін экономикалық-статистикалық.

3. Ресурстық әлеуетті оның құрамдас элементтерінің ерекшеліктерін ескере отырып, бағалаудың индекстік әдістері.

Қорытынды: 1. Ауыл шаруашылығы мақсатындағы жерлердің өнімділік қабілетін бағалау шаруашылықтың барлық санаттарындағы өндірілетін ауыл шаруашылығы өнімінің жылдық көлемінің көрсеткіші арқылы оның кадастрлық құнына сәйкес 1 га, сондай-ақ индекс әдісін қолдана отырып, 1 га егістікке өндірілетін өсімдік шаруашылығы өнімінің көлемі арқылы жүзеге асыру.

2. Ауыл шаруашылығы өндірісінің ресурстық әлеуетін бағалау алдымен ресурстармен қамтамасыз етілуін, содан кейін ауыл шаруашылығы өндірісінің экономикалық тиімділігін дәйекті бағалауды және ауыл шаруашылығы өндірісі субъектілерінде ресурстарды пайдалану тиімділігін қорытындылауды қамтиды.

Тұжырымдама: 10 көрсеткішті қамтитын өңірлердің ауыл шаруашылығы өндірісін ресурстармен қамтамасыз ету деңгейін көрсететін нәтиже көрсеткіштерінің кешені анықталды.

Кілт сөздер: ауыл шаруашылығы өндірісі, ресурстық әлеует, аграрлық сектор, экономикалық тиімділік, ресурстарды пайдалану тиімділігі, интегралдық бағалау, агроөнеркәсіптік кешен.

Б. Наукенова, А. Пягай

Устойчивое развитие сельскохозяйственного производства на основе экономической эффективности использования ресурсного потенциала

Аннотация

Цель: оценка ресурсного потенциала (природного, трудового, материально-технического и др.) развития аграрного сектора РК и определение сдерживающих факторов его развития.

Методы: 1. Экономическая оценка земельных и материальных ресурсов, сумма которых представляется в качестве показателя ресурсообеспеченности хозяйств.

2. Экономико-статистические, отражающие связь между производственными ресурсами и результатами производства.

3. Индексные методы оценки ресурсного потенциала с учетом особенностей его составляющих элементов.

Результаты: 1. Оценка производительной способности земель сельскохозяйственного назначения осуществлен через показатель годового объема производимой продукции сельского хозяйства во всех категориях хозяйств в соответствии с ее кадастровой стоимостью в расчете на 1 га, а также производимой продукции растениеводства на 1 га пашни с применением индексного метода.

2. Оценка ресурсного потенциала сельскохозяйственного производства включает в себя последовательную оценку вначале обеспеченности ресурсами, затем экономической эффективности сельскохозяйственного произ-

водства и, в заключение, эффективности использования ресурсов в субъектах сельскохозяйственного производства.

Выводы: Определен комплекс из 10 результирующих показателей, отражающих уровень обеспеченности сельскохозяйственного производства регионов ресурсами.

Ключевые слова: сельскохозяйственное производство, ресурсный потенциал, аграрный сектор, экономическая эффективность, эффективность использования ресурсов, интегральная оценка, агропромышленный комплекс.

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Temporary and part-time employment in the European labor market: factors, trends, features

Abstract

Object: The object of this article is to investigate factors of temporary and part-time employment emergence in Europe to determine country characteristics and trends in their development in the post-industrial economy conditions.

Methods: For the purpose of the research we have used methods of statistical grouping, analysis of dynamics, structure and variation. Statistical analysis of the variation in temporary and part-time employment in European countries is based on the coefficient of variation. We have also used data from Eurostat and the European Social Survey (ESS).

Results: We have identified features and both objective and subjective factors contributing to the emergence of non-standard employment forms. We have evaluated homogeneity of the population of European countries on studied non-standard employment types: both temporary and incomplete. Based on the results obtained, the prevalence of temporary and part-time employment in Europe was determined. Based on the rating of countries by the share of non-standard types of employment in the total employment of the population, we have identified leaders and outsiders of the said rating.

Conclusions: Statistical analysis has shown growth in both temporary and part-time employment; this reflects one of the trends in the evolution of labor markets in European countries. High coefficient of variation values indicate heterogeneity of European countries in the share of temporary and part-time employment. Indeed, a number of countries enjoy a significant increase and a large coverage scale. And yet there are countries where the applicability of fixed-term and incomplete contracts is quite low, and even if it sees an increase, it is a very slight one. The main reasons for heterogeneity depend on the current economic situation and the level of production development in a particular country. They also lie in differences in the applicable legal acts and measures to protect the employee rights.

Keywords: temporary employment, part-time employment, factors, trends, the heterogeneity of countries, the European labor market.

Introduction

Influenced by many factors that caused changes in the supply and demand for labor, a standard employment, customary for industrial economies of the XX century, began to fade into the background, giving way to less stable forms of social and labor relations consolidation. In contrast to stable employment under an indefinite employment contract and full-time employment, such forms as part-time and secondary employment, temporary employment, self-employment, etc. are a growing trend (Shelomentseva, Bespalyy, Beisembayeva, Soltangazinov, 2019). Despite the increased attention of the scientific community to this topic, there is no common point of view on the impact of non-standard employment on economic development and quality of working life of the working population. In this regard, there is a pressing need to study various factors affecting development of non-standard employment forms to identify their features (Taubayev, Legostayeva, Serikova, Orynbassarova, (2019).

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The evolution of the labor market in European countries primarily reflects in the spread of non-standard employment forms. Contracts for temporary and part-time work enjoy the largest share in the structure of non-standard employment forms. Formation of this phenomenon is influenced by a combination of factors, some of which are common for all countries, the others are individual.

The author performs a statistical analysis of temporary and part-time employment indicators using Eurostat information base and reveals the heterogeneity of countries in the spread of this phenomenon. The novelty of the research does not consist only in identification of the features of temporary and part-time employment in different countries, but also in assessment of the role of public policy in shaping trends of its development.

Literature Review

Non-standard forms of employment have become a modern feature of labor markets around the world and thus, are in the center of many scientists' attention. One of the first authors to study "non-standard employment" and basic reasons for its appearance in the post-industrial economy are Kalleberg, A. (Kalleberg, 2000), Gimpelson, V. and Kapelyushnikov, R. (Gimpel'son, Kapelyushnikov, 2006) and others.

Researchers Bak-Grabowska, D., Jagoda, A. (2016) believe that flexible employment forms characterize the growing diversity of opportunities to better utilize people's abilities, their human potential, and overcome the limitations of standard employment.

Socio-economic risks caused by the growth of flexible employment forms and the replacement of stable labor relations with unstable ones that restrict and infringe on the labor and social rights of employees are reflected in the works by (Avlijas, 2019) (Schoukens, Barrio, Montebovi, 2018).

Salladarre, F., & Hlaimi, S. (2014). Monusova, G.A. (2018) reveal and analyze ways of spreading non-standard employment in European countries.

Bobkov, V.N. (2018), Orynbassarova, Y., Serikova, G., Pritvorova, T., Legostayeva, A., Kuttybayeva, N., Komekbayeva, L. (2019) conduct a comparative assessment of non-standard employment forms in the OECD and CIS countries.

Methods

We have used the following statistical methods: grouping based on ranking and the method of absolute differences, calculating absolute and relative deviations, calculating the coefficient of variation.

We have calculated the coefficient of variation in the following sequence:

1) Calculation of the range of variation. The absolute index of variation shall be calculated by the formula 1

$$R = x_{max} - x_{min}, \quad (1)$$

x_{max} is the largest value of the options;
x_{min} is the lowest value of options.

2) The mean square deviation is the square root of the variance

$$\sigma = \sqrt{\frac{\sum \left(x_i - \bar{x}\right)^2 f_i}{\sum f_i}}, \quad (2)$$

$\left(x_i - \bar{x}\right)^2$ is the square of deviations of each attribute value from the arithmetic mean;
f_i is the frequency for each attribute.

3) Coefficient of variation is the most common fluctuation indicator used to assess the typicity of the average (formula 3).

$$V_\sigma = \frac{\sigma}{\bar{x}} \times 100\%, \quad (3)$$

σ is the average square deviation;
$\bar{x}$ is the average value of the attribute.

The greater the spread of attribute values around the average, the greater the coefficient of variation and the less representative the average is. As a rule, it is assumed that if V_σ >33%, this indicates a large fluctuation of the attribute in the aggregate, and the aggregate is heterogeneous.

Results

In the era of industrialization, standard employment has been the main employment form. This was due to the accelerated growth of industrial production and conveyor technologies, which required the organization of labor in this particular form.

Standard employment would base on an employment contract with the following distinctive features:

– long-term employment relationships that could not be terminated by the employer without significant compensation being paid to the employee;
– full-time employment with one employer;
– performance of work duties directly on the site and under the employer supervision (Monusova, 2018).

A deviation on any of the parameters is identified as non-standard employment.

Standard labor relations would prevail in the industrial world that would dominate for most of the twentieth century. (Gimpel'son, Kapelyushnikov, 2006).

By the 70s of the XX century, the set of conditions under which standard employment could dominate began to transform, and the movement towards a more flexible post-industrial economy has taken over.

A number of objective and subjective factors have contributed to the development of non-standard employment (Figure 1).

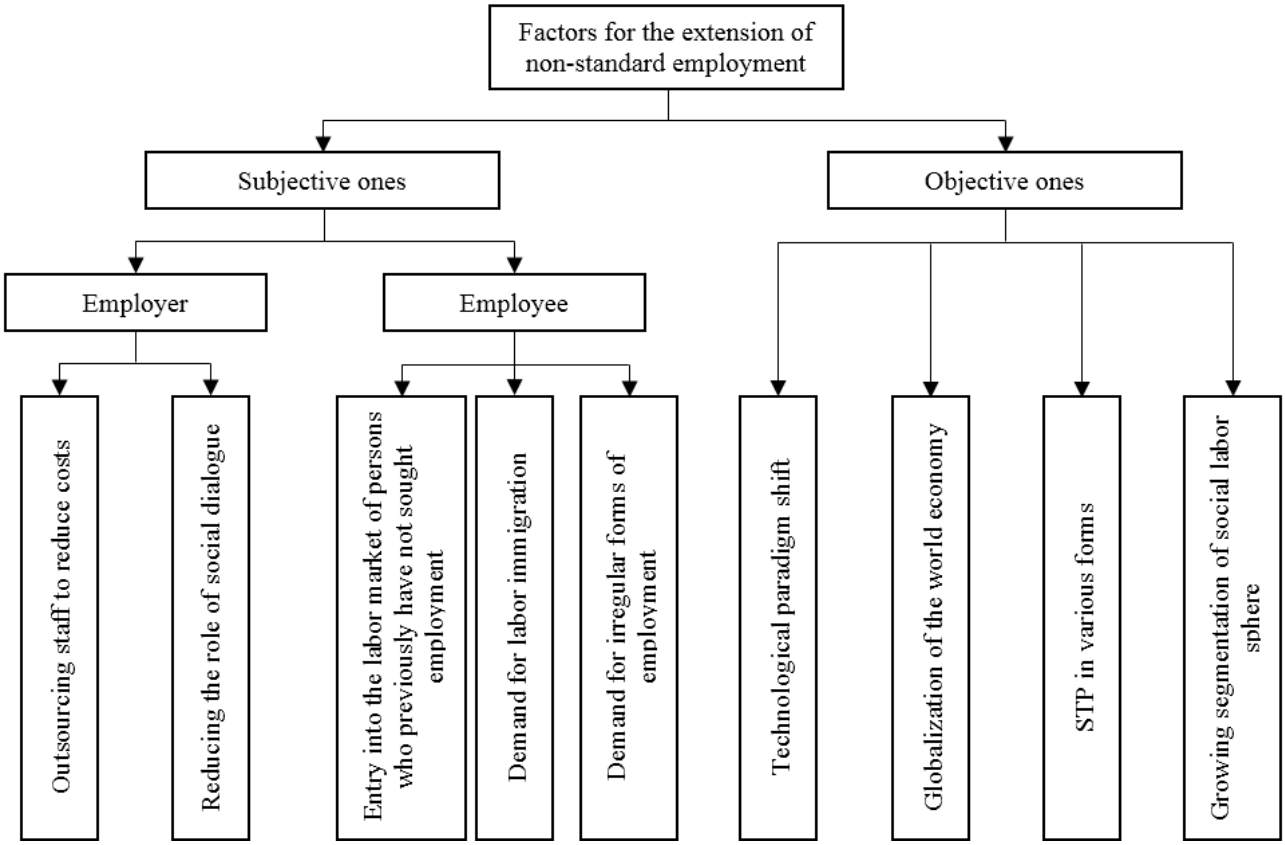

Figure 1. Factors contributing to non-standard employment emergence

Note: Compiled by the authors

In the context of a techno-economic paradigm shift and globalization of value chains, there was a parallel change in the structure and content of labor processes. As a result, a demand for non-standard employment arose from employers who wanted to reduce their costs both directly (by transferring employees to non-standard employment schedules) and using outsourcing contracts. The impact of these two factors on the labor market causes changes in the characteristics of labor supply and demand (Zenkova, 2017).

New level technology paradigms have freed up some workers while the movement of industrial production to developing countries has played a role in reducing standard employment. Information and communication technologies have contributed to the dilution of employment standards, and flexible em-

ployment schedules in services have been a response to differentiated consumer demand in countries with rising standards of living and consumption. Service sector has begun to impose new requirements on employees, such as mobility of skills, ability to work flexibly, ability to make quick decisions and work in irregular situations.

The use of computer technologies and scientific and technical progress have become a factor in the creation of highly specialized companies that offer their services to perform certain production functions on the terms of outsourcing. Development of such entities has led to a demand for mobile workers who perform specialized jobs in non-standard employment (Musayev, 2017).

Also, the growth of non-standard employment was greatly influenced by demographic shifts in the structure of the labor force, which manifested in the mass entry of housewives into the labor market. The supply of work for non-standard jobs has increased with the involvement of pensioners and students who preferred to work on a flexible schedule and reduced working hours. At the same time, the employment of this category of workers did not require legal labor guarantees. Increased migration flows in the global economy have also increased the supply of labor "on any terms."

Temporary employment in European countries

One of the first forms of non-standard employment was work under labor contracts with a specific limited validity period. This type of employment is becoming more widespread. In 2002, the share of European Union temporary workers was 11.2% of total employment, and in 2018 it went up to 13.2% (Table 1). In other words, the dynamics of a small increase in the share of temporarily employed workers has been observed over the past 16 years.

A number of economic reforms in Europe have been linked, among other things, to increasing the flexibility of the labor market by making it easier for employers to use temporary employment contracts (Imdorf, Helbling, Inui, 2017). Fixed-term contracts have been introduced into the legal framework as a result of legislative changes in Spain, Italy, Germany and several other countries in the 1980s and during the 2000s. The main objective of such measures is to counter the negative effects on employment associated with slowing economic growth and increased labor market tensions. At first, temporary employment was only allowed for young workers entering the labor market, but gradually it extended to other worker categories, as it was in Portugal and Spain. These reforms would preserve the protection of "permanent" jobs and would at the same time encourage firms to extensively use workers with fixed-term contracts, leading to ambivalence in most European labor markets. In France, the increase in temporary employment can be explained by the accumulation of temporary workers: each year between 1993 and 2011, more and more unemployed people would agree to short-term work.

The economic crisis in Europe had a number of different consequences for the share of temporary contracts in different countries:

1) Due to instability and uncertainty, some companies have started to hire workers on very short temporary contracts to replace permanent employees. This practice could be observed in France, Italy and Ireland, where temporary employment increased between 2009 and 2014. For example, in Ireland, between 2006 and 2012, the share of fixed-term contracts among new employees increased from 26.7% to 48.4%. It also increased from 22.1% to 75% in the United Kingdom and reached more than 75% in 2011—2012 in Poland, Portugal, Slovenia, and Spain.

2) Reduction of the labor force was inevitable, and it would often occur at the expense of workers in the periphery without renewing temporary contracts. This strategy was observed in Spain, where temporary employment declined from 28.3% in 2008 to 22.9% in 2013.

Important differences could be observed in different occupations: even though temporary employment declined for high and medium skilled workers, it continued to grow for the lowest skilled workers. As a result, a risk of forming "dissatisfaction" in the employee would arise, which could later cause his professional burnout (Pritvorova, Tasbulatova, 2020).

Table 1 shows that there is a significant differentiation between countries in the growth of temporary employment. Among the European Union countries, temporary employment is most widespread in Portugal, Poland and Spain, where more than 20% of all workers can be classified as temporary. Spain was recognized as an undisputed leader, as it was back in 2002, where 26.4% of all employees signed temporary contracts. But in 2002, this figure was 31.1%, which is 4.7% higher than in 2018. Poland came in 2nd place, where the share of fixed-term contracts increased from 14.8% in 2002 to 23.9% in 2018.

Table 1. Percentage of employees with fixed-term employment contracts among all employed in 2002 and 2018 (%)

Countries	2002	2018	Absolute Growth	Growth for 2002—2018 (%)	Absolute difference between neighboring positions in column 3 (p.p.)	Grouping of countries by the share of temporary workers in total employment (%)
1	2	3	4	5	6	7
Spain	31,1	26,4	-4,7	-15,1		Group 1
Poland	14,8	23,9	9,1	61,5	2,5	
Portugal	20,6	21,5	0,9	4,4	2,4	
Croatia	9,4	19,3	9,9	105,3	2,2	
The Netherlands	11,7	17,6	5,9	50,4	1,7	Group 2
Italy	9,5	16,8	7,3	76,8	0,8	
France	13,0	15,5	2,5	19,2	1,3	
Finland	15,5	14,9	-0,6	-3,9	0,6	
Slovenia	13,9	14,8	0,9	6,5	0,1	
Sweden	13,4	13,8	0,4	3,0	1,0	
Cyprus	9,2	13,7	4,5	48,9	0,1	
European Union	11,2	13,2	2,0	17,9	0,5	
Greece	11,4	11,2	-0,2	-1,8	2,5	Group 3
Germany	9,3	10,8	1,5	16,1	0,4	
Belgium	7,0	9,8	2,8	40,0	1,0	
Luxembourg	3,7	9,3	5,6	151,4	0,5	
Switzerland	7,6	9,1	1,5	19,7	0,2	
Denmark	7,9	8,8	0,9	11,4	0,3	
Ireland	3,9	8,6	4,7	120,5	0,2	
Czech	7,2	8,2	1,0	13,9	0,4	
Iceland	5,1	8,1	3,0	58,8	0,1	
Slovakia	4,5	7,8	3,3	73,3	0,3	
Norway	9,1	7,4	-1,7	-18,7	0,4	
Malta	3,2	7,4	4,2	131,3	0,0	
Hungary	7,2	7,1	-0,1	-1,4	0,3	
Austria	3,8	6,8	3,0	78,9	0,3	
Great Britain	5,5	4,9	-0,6	-10,9	1,9	Group 4
Bulgaria	5,9	3,9	-2,0	-33,9	1,0	
Estonia	2,2	3,0	0,8	36,4	0,9	
Latvia	10,8	2,6	-8,2	-75,9	0,4	
Lithuania	7,4	1,4	-6,0	-81,1	1,2	
Romania	0,9	1,1	0,2	22,2	0,3	
Note: Compiled by the authors based on (Eurostat, 2020)						

In the Netherlands, the share of temporary labor increased in 2018 compared to 2002 from 11.7% to 17.6%, and in Italy from 9.5% to 16.8%. In Croatia, the share of fixed-term contracts rose by about 10 p.p. over the same period and by 2018 was 19.3%. However, some countries saw the loss of temporary employment popularity. A significant decrease is observed in the Baltic countries, such as Latvia and Lithuania, with the share of fixed-term contracts more than halved in 2018 compared to 2002.

The lowest values of 0.9% in 2002 and 1.1% in 2018 were recorded in Romania. Countries such as Ireland, Croatia, Italy, Luxembourg, Malta, Austria, and Slovakia saw the increase in the share of temporary employment in 2018 by almost two times compared to 2002. The share of fixed-term contracts looks robust enough in the following countries: Greece (11.4-11.2%), Hungary (7.2-7.1%), Romania (0.9-1.1%), Finland (15.5-14.9%), Sweden (13.4-13.8%), and Great Britain (5.5-4.9%).

We have calculated the coefficient of variation for both 2002 and 2018 based on Eurostat data and the percentage of temporary employment in European countries (Table 2). First, we shall group the studied population, in this case, the countries of the European Union, by the share of temporarily employed in the total employment for 2018. Ranking and determining the absolute difference between countries has allowed us to distinguish 4 groups of countries (Table 1).

As the grouping shows, countries differ not only in the trends of fixed-term contracts growth, but also in the extent of their coverage (Table 1). According to this criterion, we can distinguish the third group, which has the maximum coverage of 14 countries while the share of temporary employment is from 6 to 12%.

Table 2. Variation values for 2002 and 2018 (%)

Indicators	2002	2018	Absolute variation
Variation range	30,2	25,3	-4,9
Mean value	9,28	10,9	+1,62
Standard deviation	5,9	6,24	+0,34
Coefficient of variation	63,58	57,24	-6,34
Note – Compiled by the authors based on Table 1			

The range of variation was 30.2% and 25.3%. This indicates a fairly high amplitude of the temporary employment share in European countries in both 2002 and 2018. However, a 4.9 p.p. decrease in this indicator in 2018 indicates a narrowing of the gap between the extremes.

The calculated coefficient of variation has fairly high values of 63.58 and 57.24% significantly exceeding the threshold of 33%, which indicates that the growth of temporary employment in European countries is heterogeneous. The variation of the indicator reflects the variability of the studied phenomena. Therefore, a decrease in the coefficient of variation by 6.34 p.p. in 2018 shows a decrease in the process variability or a moderate stabilization of the temporary employment growth. This fact also confirms a decrease in the variation range and an increase in the mean value by 1.62 p.p.

Large fluctuations in individual values of the share of fixed-term contract employees in European countries indicate the heterogeneity of the population, and both atypical and unreliable mean value, that is, it does not give an accurate description of the population in question. The calculated mean values were 9.28% (2002) and 10.9% (2018). In 2002, 3 countries (9%) maintained the average level, 13 countries (41%) exceeded it, and 16 countries (50%) were below the average level. In 2018, only one country maintained the average level of temporary employment, 13 countries (41%) exceeded it and 18 countries (56%) had a lower value. In other words, the disparity of values is very high.

The main reasons for heterogeneity depend on the current economic situation in a particular country, as well as on differences in the applicable legal acts and measures to protect employee rights. For example, labor markets in the Netherlands, Sweden and Germany are strictly governed by law and have a certain procedure for protecting employee rights (ILO, 2016).

Taking into account that the lower the coefficient of variation, the more stable the system, we can conclude that in our research, the decrease in the coefficient of variation in 2018 shows small shifts towards homogeneity and stability of the temporary employment growth in Europe.

Over the past 30 years, in many European countries, the proportion of women in employment has increased significantly. If in Spain it was equal to 26.2% in 1986, by 2018 it had risen to 55%. In Belgium, this percentage increased over the same period from 37.6% to 57.2%, in France from 49.4% to 61.4%, in Germany from 48.5% to 70.8%, and in the Netherlands from 36% to 70% (OECD, 2020). Many of women who entered the labor market are interested in non-standard forms of employment. The flow of migrants to European countries applying for any jobs is also noticeably increasing. If in 1990 immigrants made up 6.8% of the total European population, by 2017 it went up to 10.5%.

A comparison of temporary employment between men and women shows that the gender gap was not as large in 2018 at the EU level: 12.6% for men and 13.8% for women (Eurostat, 2020).

Let us consider the growth factors of fixed-term contracts in Spain, which have been maintaining leadership for many years, second only to Poland in the post-crisis period.

Spain has one of the highest rates of temporary employment not only in Europe, but worldwide as well. Temporary work arose in 1984 during a period of weak economic growth. To promote employment, the state has introduced small legal amendments that allowed the use of temporary contracts for any type of work, including permanent ones. As a result, temporary employment increased sharply, reaching 35% and spreading to sectors that were not subject to seasonal fluctuations. In 1994, the first reform was implemented to combat this growth, but by then businesses had become accustomed to using temporary contracts in their operations, and many of them have made significant adjustments to their work cycles. In the following years, the use of temporary contracts would increase as production processes constantly adapted to the coexistence of temporary and permanent contracts. As a result, temporary contracts reinforced existing job segmentation by promoting the division of employees into “bad work – temporary contract” or “good work – permanent

contract." Despite state attempts to reduce the number of employees on temporary contracts by offering businesses financial assistance to convert temporary contracts into permanent ones, in 2008 about a third of employees still worked on temporary contracts.

Another factor contributing to the use of temporary contracts in Spain was the difference in the regulation of fixed-term and indefinite contracts (the difference in the cost of layoffs). Changes to the regulation of indefinite contracts were part of the 1994 reform, as well as both 2010 and 2012 reforms. The 2012 reform affected the cost of layoffs on indefinite contracts (downwards). However, this reform could not change the attitude to the reorganization of jobs at the company level. According to Eurostat statistics, the number of temporary employees increased by 14.7% in December 2013 and January 2014.

Among Eastern European countries, Poland is a prime example of ever-growing temporary employment. From 2009 to 2016, it surpassed Spain in the use of temporary work, taking the leading position for this period. This may be due to the fact that Poland is the largest agricultural employer in the EU and employment in this area is seasonal (Avlijas, 2019).

Thus, the frequency of temporary employment during the period under review has shown an upward trend in most countries. A feature of the expansion of temporary contracts in Spain is the easing of employers' obligations to employees during the crisis, which turned out to be beneficial to many of them and remained the norm in future practice. An additional factor was the agricultural specialization of the Spanish economy, as well as the economies of Poland and Portugal, which encourages mass seasonal employment, including migrant workers. The steady trend in these countries is to maintain and somewhat expand the practice of temporary employment, which is determined by both easing of legal regulations and specialization of economies.

In some countries where temporary employment is low, there are minimal restrictions to protect permanent employees from individual termination in accordance with employment protection legislation. These are such countries as the Great Britain, Hungary, Ireland, Estonia and Slovakia.

It is a common practice in all European countries to use fixed-term contracts to replace employees who are absent due to maternity leave, nursing, education or other reasons. In a number of countries, businesses also use temporary employment contracts when hiring employees on probation. This allows for checking professional qualifications of potential employees, their abilities and social competencies before accepting them on a permanent basis.

Part-time employment

A significant proportion of non-standard employment is part-time employment.

According to the 1994 ILO Part-Time Work Convention No. 175, the term "part-time employee" is defined as an employee whose working hours are less than those of full-time employees. This definition does not contain any indication of the actual number of working hours below which workers are considered to work part-time. National legislation in different countries has adopted different approaches to this issue. Most European countries, in particular the Baltic States and Eastern and Southern Europe, adhere to the definition of part-time work similar to the definition in a Convention No. 175, that is, working hours less than the legal limit (less than 30-35 hours per week). Some countries set a minimum number of working hours for part-time employment in their legislation. For example, Denmark has set a minimum of 15 hours a week, France a minimum of 24 hours a week. It is also necessary to consider the fact that the number of hours of work may sometimes depend on the relevant profession or activity.

Part-time work significantly exceeds temporary employment as a proportion of total employment in many countries (Table 3).

Table 3. Percentage of part-time workers in total employment in European countries for 2002—2018 (%)

Countries	2002	2018	Absolute growth	Growth for 2002—2018 (%)	Absolute difference between neighboring positions in column 3 (p.p.)	Grouping of countries by the share of temporary workers in total employment (%)
1	2	3	4	5	6	7
The Netherlands	40,3	46,8	6,5	16,1		Group 1
Switzerland	31,3	38,5	7,2	23,0	8,3	
Austria	19,3	27,6	8,3	43,0	10,9	Group 2
Germany	20,5	26,8	6,3	30,7	0,8	
Belgium	19,0	24,0	5,0	26,3	2,8	

1	2	3	4	5	6	7
Norway	23,4	23,9	0,5	2,1	0,1	
Great Britain	22,7	23,3	0,6	2,6	0,6	
Sweden	18,8	21,3	2,5	13,3	2,0	
Denmark	16,5	20,7	4,2	25,5	0,6	
European Union	14,9	18,5	3,6	24,2	2,2	
Iceland	24,6	18,4	-6,2	-25,2	0,1	Group 3
Italy	8,5	18,3	9,8	115,3	0,1	
Ireland	15,0	18,1	3,1	20,7	0,2	
France	15,9	17,8	1,9	11,9	0,3	
Luxembourg	11,6	17,5	5,9	50,9	0,3	
Spain	7,8	14,2	6,4	82,1	3,3	Group 4
Finland	10,4	13,6	3,2	30,8	0,6	
Malta	7,3	12,3	5,0	68,5	1,3	
Cyprus	6,3	10,6	4,3	68,3	1,7	
Estonia	6,1	10,5	4,4	72,1	0,1	
Slovenia	5,2	9,1	3,9	75,0	1,4	
Greece	4,1	9,0	4,9	119,5	0,1	
Portugal	8,4	7,8	-0,6	-7,1	1,2	
Latvia	8,8	7,1	-1,7	-19,3	0,7	
Lithuania	9,5	6,9	-2,6	-27,4	0,2	
Romania	9,4	6,3	-3,1	-33,0	0,6	
Czech	4,2	6,2	2,0	47,6	0,1	Group 5
Poland	8,9	6,2	-2,7	-30,3	0,0	
Croatia	6,5	4,9	-1,6	-24,6	1,3	
Slovakia	1,8	4,8	3,0	166,7	0,1	
Hungary	3,4	4,2	0,8	23,5	0,6	
Bulgaria	2,7	1,8	-0,9	-33,3	2,4	
Note: Compiled by the authors based on (Eurostat, 2020)						

Part-time employment trends for the period of 2002—2018 in the context of European countries show that most countries see its absolute increase. The exceptions are the Baltic countries, Eastern European countries, Iceland and Portugal.

Part-time work is particularly widespread in the Netherlands, where it accounted for approximately 46.8% of total employment in 2018; same for Switzerland (38.5%). These were followed by Austria, Germany, Belgium, the United Kingdom, Sweden and Denmark, where part-time work would account for more than one-fifth (21%) of the employed in each case. In contrast, part-time employment was relatively rare in Bulgaria (1.8% of the employed); same for Croatia, Hungary, Slovakia and Poland (4.2% to 6.2%).

Let us perform a statistical analysis on Table 3 data and calculate the coefficient of variation for the share of part-time workers in European countries (Table 4). Grouping data in column 6 has shown the largest coverage of countries in group 5; these are mainly countries with low rates of part-time employment from 1 to 7%.

Table 4. Variation values for 2002 and 2018 (%)

Indicators	2002	2018	Absolute variation
Variation range	38,5	45	+6,5
Mean value	12,91	15,53	+2,62
Standard deviation	8,9	10,06	+1,16
Coefficient of variation	68,95	64,78	-4,17
Note – Compiled by the authors based on Table 3			

The range of variation has increased by 6.5 p. p. in 2018 and amounted to 45%, which speaks of a large gap between the minimum and maximum values, and high fluctuations in the share of part-time workers in European countries. Also, the average value and standard deviation indicators have a positive growth trend, which increased by 2.62 p.p. and 1.16 p.p., respectively. In many countries, the proportion of part-time workers differs significantly from the average, which is confirmed by a wide range of data.

The coefficient of variation is twice the threshold level (33%), therefore the distribution of part-time employment across Europe is heterogeneous and the calculated average is not reliable. The coefficient of

variation value's tendency to decrease by 4.17 p.p. by the end of the period compared to its beginning, i.e. in our case in the period of 2002—2018, reflects the movement towards homogeneity and closer to a more stable state of temporary employment growth in European countries.

EU countries would regulate part-time employment differently and with different consequences for the rights and protection of workers. The Netherlands was particularly notable for its flexible reforms. The flexibility of the labor market, along with wage restrictions and public sector cuts, is seen as one of the important steps that have turned the situation in the Dutch economy from a Dutch disease into a Dutch miracle. Trade unions in the Netherlands would protect work and promote the distribution of work as a means of preventing unemployment. Early retirement and advocacy for women to stay home as full-time housewives were used to reduce the labor supply. In 1982, the "Wassenaar arrangement" was concluded between employers and trade union representatives. Its main feature was that the unions agreed to lower wage requirements in exchange for a shorter working week. This agreement was a turning point. In the Netherlands, the flexibility of the labor market was internal: firms were given more rights to use their labor force, and the need to pay overtime bonuses disappeared. This policy moved part-time employment from a lower position to the common law and allowed for shorter or longer working hours in any job. The Netherlands moved closest to the European Union's intentions for the so-called "Part-Time Work Directive" (1997). By the mid-1990s, the Netherlands was a fast-growing economy with stable employment growth and 1.8 million jobs consisting exclusively of part-time employment in 1996. The Netherlands has been called "world's first part-time economy," as almost half of its employees work part-time.

The Netherlands, Sweden and Germany legislation provides part-time workers with equal rights with full-time workers in paying per hour. Work-related benefits are applied in proportion to hours worked.

Part-time work is increasing with the growth of the women's labor market (Figure 2). On the demand side, part-time employment is used most to meet organizational or economic needs. For example, peaks in maintenance needs. Also, part-time work frees the employer from the cost of benefits and payments, which gives economic benefits and the opportunity to invest in business. On the other hand, part-time work also meets the needs of employees to the extent that they want to combine paid work with other activities, such as child care or retirement (Salladarre, Hlaimi, 2014).

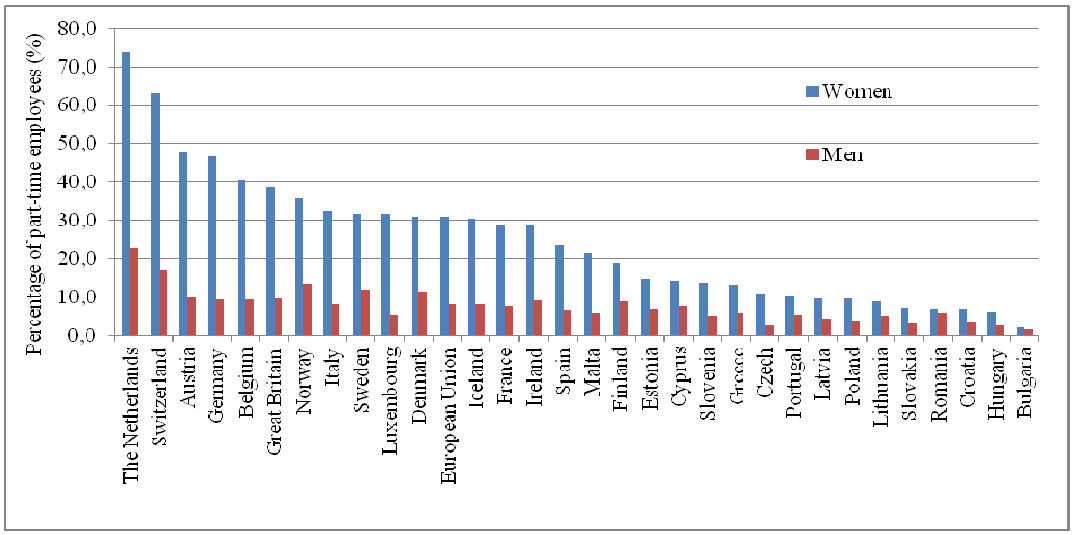

Figure 2. Gender features of part-time employment in European countries in 2018 (%)

Note – Compiled by the authors

Figure 2 shows a notable difference in the part-time work prevalence between men and women. In the European Union, the proportion of women aged 20-64 working part-time was 30.8%, which is much higher than the corresponding proportion for men of 8.0%. About three-quarters (73.8%) of women and just under a quarter of men (23.0%) working in the Netherlands would work part-time in 2018. This is the highest rate among EU Member States.

Part-time work in the Netherlands is present in all profession and educational groups, while in many other countries part-time work is limited to low-skill jobs.

We believe that part-time employment's increasing trend will progress as part-time work is more flexible than a fixed-term contract. If the law allows for it, the employer can at any time, depending on the market demand for its goods and services, transfer the employee to a partial form of work, but keep him in the staff. This gives him an advantage in the case of a favorable scenario in the transition to economic growth, when a proven employee with the necessary qualifications can be transferred to longer working hours without additional training costs.

The final ranking of countries by the sum of specific weights of temporary and part-time employment in the total employment of the population of countries is shown in Table 5.

Table 5. The share of non-standard types of employment in the total employment of the population of countries in 2018 (%)

Countries	Temporary employment	Part-time employment	The share of non-standard types of employment in economy (% in employment)
The Netherlands	17,6	46,8	64,4
Switzerland	9,1	38,5	47,6
Spain	26,4	14,2	40,6
Germany	10,8	26,8	37,6
Italy	16,8	18,3	35,1
Sweden	13,8	21,3	35,1
Austria	6,8	27,6	34,4
Belgium	9,8	24,0	33,8
France	15,5	17,8	33,3
EU-28	13,2	18,5	31,7
Norway	7,4	23,9	31,3
Poland	23,9	6,2	30,1
Denmark	8,8	20,7	29,5
Portugal	21,5	7,8	29,3
Finland	14,9	13,6	28,5
Great Britain	4,9	23,3	28,2
Luxembourg	9,3	17,5	26,8
Ireland	8,6	18,1	26,7
Iceland	8,1	18,4	26,5
Cyprus	13,7	10,6	24,3
Croatia	19,3	4,9	24,2
Slovenia	14,8	9,1	23,9
Greece	11,2	9,0	20,2
Malta	7,4	12,3	19,7
Czech	8,2	6,2	14,4
Estonia	3,0	10,5	13,5
Slovakia	7,8	4,8	12,6
Hungary	7,1	4,2	11,3
Latvia	2,6	7,1	9,7
Lithuania	1,4	6,9	8,3
Romania	1,1	6,3	7,4
Bulgaria	3,9	1,8	5,7
Note: Compiled by the authors based on (Eurostat, 2020)			

On average, the share of non-standard contracts in the EU is 31.7 %, which means that almost every third European citizen works either temporarily or part-time.

All developed European countries have a high proportion of non-standard employees in their economies, and the share of part-time employment is significantly higher than temporary one. Variation between countries is quite significant: 64.4% for the Netherlands and 5.7% for Bulgaria.

As Table 5 shows, the top three in this rating are the countries with the highest rates of non-standard employment: the Netherlands (64.4%), Switzerland (47.6%), and Spain (40.6%).

In general, there is a growing trend in the number of part-time work contracts in most European countries, which indicates a high prevalence of this employment form.

Companies opt for part-time work to retain older, skilled workers who might otherwise retire, and to attract and retain workers for specific schedules or complex jobs, especially in developed industrial countries. Some social groups, such as women with children, students, and older workers, are offered an opportunity to get paid work.

Temporary employment also tends to increase, especially in countries where agriculture is one of the areas of specialization. Tendency to increase non-standard employment forms is gaining momentum in Europe.

Discussion

In a rapidly developing post-industrial society, new systems of labor organization are emerging and transformational processes are taking place in employment. Many scientists try to determine features and factors of development of these processes. Our approach to the classification of factors supports the point of view expressed by Zenkova O.A.: "we require systematic updating of data on the factors of the growth of non-standard employment forms." In this regard, this paper highlights subjective and objective factors, including economic, social and legal components (Bak-Grabowska, Jagoda, 2016).

We disagree with Bobkov, V.N. (2018) in saying that "non-standard employment is increasingly acquiring features of unstable employment manifesting itself as a forced one." In many countries, non-standard employment is rising to the level of typical since the flexible labor market provides certain freedom to the subjects of labor relations. For example, employers are guaranteed interchangeability of employees, reduced costs, and a flexible wage system. For employees, a flexible labor market provides opportunities for additional income, to combine professions, to optimize the structure of their life activities, etc. That is, in our research, we consider non-standard employment rather in a positive perspective.

Our results confirm Monusova's conclusions that the distribution of non-standard employment is heterogeneous in the European area. The analysis of the main trends reflects sharp disparities in growth and coverage of flexible employment forms in Europe. We have identified countries that have been leaders for several periods, and countries where the non-standard work is almost non-existent.

For example, we are attracted to the opinion expressed by (Huws, Spencer, Syrdal (2018) that "the lack of a flexible labor market is recognized as a factor contributing to economic stagnation and unemployment." Growth trends in temporary and part-time employment, revealed as a result of the analysis, show the trend of economic growth and employment in European countries.

We also agree with the fact that the growth of non-standard employment was significantly influenced by demographic shifts in the structure of the labor force, which was manifested in the mass entry into the labor market of women, pensioners and young people (Salladarre, Hlaimi, 2014).

Conclusion

The paper reviews data on prevalence and trends of such forms of non-standard employment as temporary and part-time employment. The analysis has shown the growth trends for these employment forms in the labor market, which largely reflects the evolution of labor markets in the new techno-economic paradigm accompanied by legal regulation and economic crises.

Both part-time and temporary employment types have been growing in many countries since 2000. In Europe, almost one in five employees work part-time. In the Netherlands, almost one in two employees, and in Switzerland, one in three has a part-time contract, most of whom are women. Although the reasons for working part-time vary, about a third of part-time European citizens are on this type of contract because they failed to find a full-time job.

The paper examines non-standard forms of employment and highlights the factors of their distribution. As shown by statistical analysis, trends temporary and part-time employment vary greatly between countries. This indicates the heterogeneity of European countries on this topic. Indeed, a number of countries enjoy a significant increase and a large coverage scale. And yet there are countries where the applicability of fixed-term and incomplete contracts is quite low, and even if it sees an increase, it is still a very slight one. High values of the coefficient of variation confirm the heterogeneity of European countries in this indicator.

With the general trend of increasing the share of temporary and part-time employment on average in the EU, countries have their own features. In those countries where agriculture and processing of its products is an industry of specialization and occupies a significant share in the structure of GDP, temporary employment is progressing. This includes Spain, Poland, Greece, Croatia, Slovenia, and Cyprus. In countries with competitive industries and banks (Germany, the Netherlands, Switzerland, Belgium), part-time employment

dominates, which allows to maneuver in a changing environment and retain workers depending on the stage of the economic cycle.

The prevalence of non-standard employment also depends on the strictness of the legal framework in the context of standard employment protection and the benefits that non-standard contracts provide in comparison with it. If the rights of temporary and part-time workers are protected equally, these contracts are applied less frequently, but unfortunately, unemployment and illegal employment tend to be higher.

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Т.П. Притворова, С.Г. Симонов, А.К. Атабаева

Еуропалық еңбек нарығындағы уақытша және толық емес жұмыспен қамту: факторлар, тенденциялар, ерекшеліктер

Аңдатпа:

Мақсаты: Еуропада постиндустриалды экономика жағдайында елдің сипаттамалары мен даму тенденцияларын анықтау үшін уақытша және ішінара жұмыспен қамтудың пайда болу факторларын зерттеу болып табылады.

Әдісі: Зерттеу мақсатында статистикалық топтау, динамика, құрылым және өзгеру әдістері қолданылды. Еуропа елдеріндегі уақытша және толық емес жұмыспен қамтудың өзгеруін статистикалық талдау өзгеру коэффициентіне негізделген. Сондай-ақ біз Eurostat және Еуропалық әлеуметтік шолу (ESS) деректерін пайдаландық.

Қорытынды: Стандартты емес еңбек нысандарының пайда болуына ықпал ететін ерекшеліктері, объективті және субъективті факторлар анықталды. Біз еуропалық елдердің тұрғындарының зерттелген стандартты емес жұмыс түрлері бойынша уақытша және толық емес біртектілігін бағаладық. Алынған нәтижелер негізінде Еуропада уақытша және толық емес жұмыспен қамтылудың таралуы анықталды. Халықты жұмыспен қамтудың стандартты емес түрлерінің үлесі бойынша елдердің рейтингісі негізінде біз аталған рейтингтің көшбасшылары мен аутсайдерлерін анықтадық.

Тұжырымдама: Статистикалық талдау уақытша және толық емес жұмыспен қамтылғандардың өсуін көрсетті; бұл Еуропа елдеріндегі еңбек нарығының даму тенденцияларының бірін көрсетеді. Вариация шамасының жоғары коэффициенті Еуропа елдерінің уақытша және толық емес жұмыспен қамтылу үлесінің біртектілігін көрсетеді. Шынында да, бірқатар елдер айтарлықтай өсуге және қамту ауқымына ие. Мерзімді және аяқталмаған келісімшарттардың қолданылу мүмкіндігі өте төмен елдер бар, ал егер ол өссе де, бұл өте аз. Гетерогенділіктің негізгі себептері қазіргі экономикалық жағдайға және белгілі бір елдегі өндірістің даму деңгейіне байланысты. Сондай-ақ қолданыстағы нормативтік құқықтық актілер мен қызметкерлердің құқықтарын қорғау жөніндегі шараларда айырмашылықтар бар.

Кілт сөздер: уақытша жұмыспен қамту, толық емес жұмыс уақыты, факторлар, үрдістер, елдердің біртектілігі, еуропалық еңбек нарығы.

Т.П. Притворова, С.Г. Симонов, А.К. Атабаева

Временная и частичная занятость на европейском рынке труда: факторы, тенденции, особенности

Аннотация:

Цель: Исследовать факторы возникновения временной и неполной занятости в Европе для определения страновых особенностей и тенденций их развития в постиндустриальной экономике.

Методы: При проведении исследования были использованы методы статистической группировки, анализа динамики, структуры и вариации. Статистический анализ вариации временной и частичной занятости в европейских странах проведен на основе коэффициента вариации. Информационной базой являются данные Евростата и Европейского социального обследования (ESS).

Результаты: Выявлены особенности, а также объективные и субъективные факторы, способствующие возникновению нестандартных форм занятости. Оценена однородность совокупности европейских стран по исследуемым видам нестандартной занятости — временной и неполной. По полученным результатам определена степень распространенности временной и частичной занятости в Европе. На основе рейтинга стран по удельному весу нестандартных видов занятости в общем объеме занятости населения определены лидеры и аутсайдеры этого рейтинга.

Выводы: Статистический анализ показал динамику роста временной и неполной занятости, что отражает одно из направлений эволюции рынков труда европейских стран. Высокие показатели коэффициента вариации говорят о неоднородности стран Европы по доле временно и частично занятых. В ряде стран, действительно, фиксируются их существенный рост и масштабность охвата, однако есть страны, где применимость срочных и неполных контрактов достаточно низка, а если и увеличивается, то незначительно. Главные причины неоднородности зависят от сложившейся экономической ситуации и уровня развития производства в той или иной стране. А также кроются в различиях применяемых нормативно-правовых актов и мер по защите прав работников.

Ключевые слова: временная занятость, неполная занятость, факторы, тенденции, неоднородность стран, европейский рынок труда.

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Factors of enterprises' innovative susceptibility

Abstract

Object: To explore the conceptual basis for determining the innovative susceptibility of economic actors and their influence factors.

Methods: The methodological basis of the study was evolutionary theory of economic growth, concepts of innovation process and innovative susceptibility. Methods of systematic and institutional analysis of processes of perception of innovation in national and regional innovation systems were used.

Results: Exogenous (type of economic system, openness of economy, place in the international division of labor) and endogenous (competition, institutions, innovative potential) factors of innovative development have been identified.

Exogenous factors do not depend directly on the activities of the firm, and often overall state, but the dynamics of these factors should be taken into account in the process of implementation of both innovation policies of the state and innovation projects of the firms. More important for entrepreneurs are endogenous factors. At the same time, it is necessary to take into account that the main part of potential innovative shifts is created in the sphere of generation of new knowledge, where human activity is determined not by technological logic of production, but by laws and incentives of creative process. In this regard, the fundamental feature of internal factors of innovative development is that a new variable is introduced - intellectual capital, characterizing the volume of accumulated scientific knowledge and practical experience.

A detailed assessment of innovation susceptibility factors allows them to be classified by place of origin within the existing innovation process: environmental factors, business factors, legal regulatory factors, social factors and science factors.

Conclusions: Identification of factors of innovative susceptibility of economic relations subjects allows defining parameters of innovative interaction of innovative companies with external and internal elements of innovation process.

Keywords: innovation susceptibility, innovations, national innovation system, innovation activity, innovation environment, external and internal factors of innovation development, innovation potential, innovation process.

Introduction

The innovation process in Kazakhstan has many gaps that do not allow effective innovation activities, and the national innovation system does not yet have all the necessary mechanisms to increase innovation activity. So, for today the experience of science and innovation development cannot be recognized as fully successful. An important study in this regard is not only and not so much the innovation process itself and the impact and impact of innovation, as the ability of economic agents to perceive innovation and incorporate it into their business practices. In addition, for any state is to contribute to this process through all available methods of public regulation and management, because innovative susceptibility in this context is a property resulting from all previous business activities and determining future competitiveness or exit from the market.

Consequently, it can be recognized that the study of problems of innovative susceptibility is relevant for the development of economic science and economic practice of Kazakhstan.

It is expected that the identification of factors of innovative susceptibility of economic relations actors will allow building a system of evaluation of parameters of innovative interaction. Based on the parameters

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of innovative interaction, the types of interaction of innovative companies with external and internal elements of the innovation process will be determined.

Thus, the main scientific issue of this study is the definition of the role of a number of factors in the formation of innovative susceptibility of firms and the economy as a whole.

Literature Review

The synthesis of the results of research on innovative susceptibility of subjects has highlighted two main approaches: systemic and subject. Several authors consider innovative susceptibility from the point of view of the system, revealing it from the point of view of the property of the system, the property of the subject, the ability to use innovation. At the same time, authors who assessed innovative susceptibility in one way or another assigned to innovative susceptibility the function of a basic indicator determining the ability of the system or subject to introduce innovation (Shatrevich, Strautmane, 2015, Amoroso, Audretsch, Link, 2018, Vieira, 2017).

Other authors reveal innovative susceptibility from a perspective not of a systemic approach, but of a subject approach (Aguiar, Gagnepain, 2017, Elnasri, Fox, 2017). For example, the work (Vladimirova, 2011) defines "The innovative sensitivity of a region is the presence and ability of regional actors and executive authorities to create, implement and implement innovative processes based on existing conditions and resources, within a defined and ongoing regional innovation policy."

In our view, more attention should be paid not so much to innovative susceptibility as a feature of a system or object, but to the perception of innovation as an economic process, in order to ultimately determine what is perception and what is susceptibility, and how these concepts relate in modern economic practice.

Systematizing the works of domestic and foreign scientists, the following significant characteristics of innovative susceptibility should be highlighted:

1) economic category to be considered within a single industry or market, or, in other words, the ability of business units to perceive innovations and introduce them into their operations;

2) multi-vector, i.e. the ability to innovate in different sectors of the economy, in different spheres of activity within the firm;

3) process of considering innovation, recommendations for its adoption and implementation based on the resources of the firm;

4) property dynamically varying according to the stages of the life cycle of innovation (stages of growth, maturity, and decline, which qualitatively determine the phase state of the firm).

This approach to innovative susceptibility explains to us why this property of subjects and systems is complex and diverse, and not totally measurable from the perspective of a specific quantification of perception.

The description of the concept of innovation sensitivity and key elements and participants in the process of perception of innovation should be logically supplemented by a description of the factors that mediate innovation activities of economic entities and have a direct impact on all stages of the innovation process. For better understanding the actions of each of the factors, consider them relative to both the macroeconomic system and the level of the innovation firm.

The effective functioning of innovative firms and, consequently, the socio-economic system is influenced by several external (exogenous) and internal (endogenous) factors of innovative development (Tambovtsev, 2018).

Methods

The subject of the study is a set of organizational and economic relations arising in the process of perception of innovation in socio-economic systems.

The methodological basis of the study was evolutionary theory of economic growth, concepts of innovation process and innovative susceptibility. Methods of systematic and institutional analysis of processes of perception of innovation in national and regional innovation systems were used.

Results

Exogenous and endogenous factors of innovative development were summarized (Figure 1).

Exogenous factors (the type of economic system, the degree of openness of the economic system of the state and the place of the socio-economic system of the country (region) in the international division of labor) are practically not regulated and form the general conditions of operation of the innovation firm in the

form of the possibility to freely engage in innovation activities, freely trade goods, services, patents, technologies, etc., with foreign and local partners, as well as participate in international cooperation.

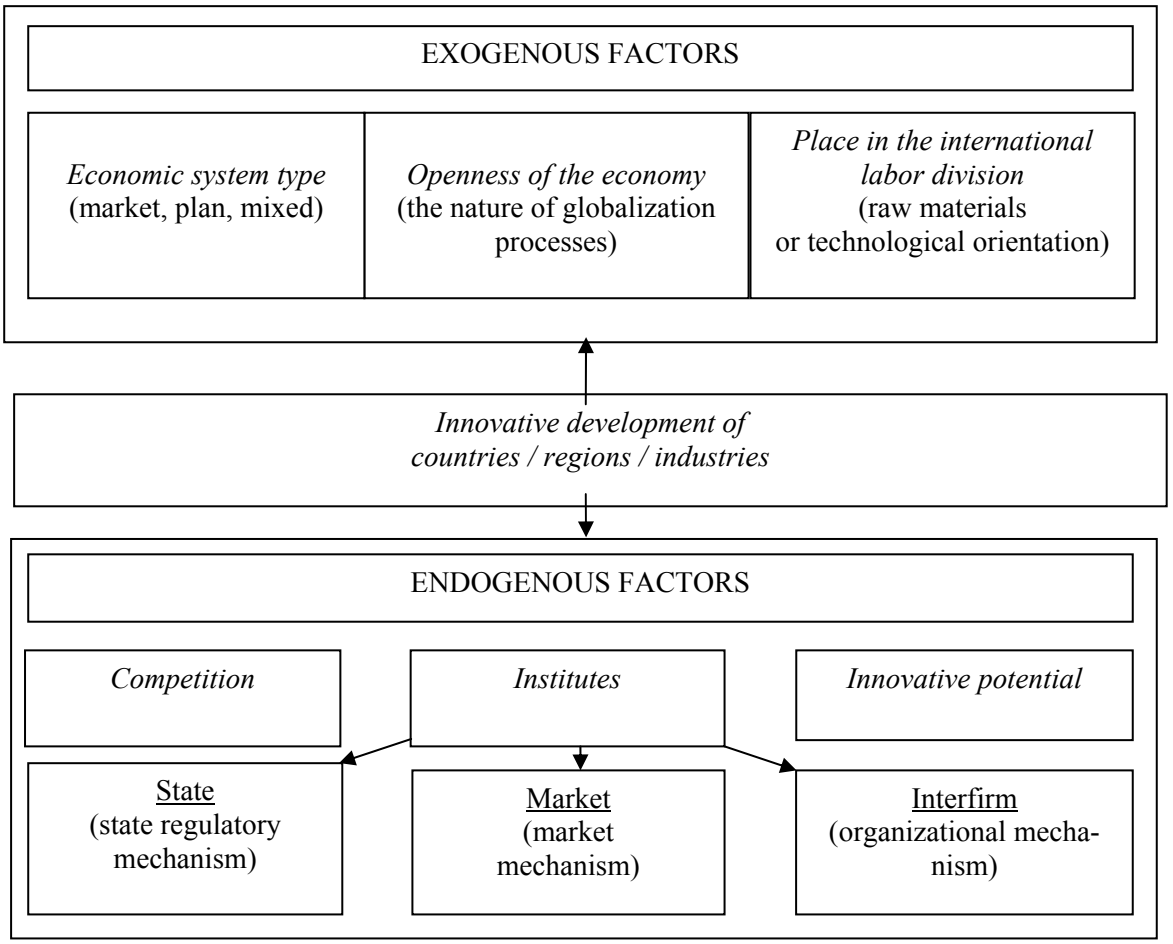

Figure 1. Factors of innovative development of the socio-economic system

Note – compiled by authors based on (Salimyanova, 2011)

At the same time, it should be understood that although these factors do not depend directly on the activities of the firm, and often on the whole State, the dynamics of these factors should be taken into account in the process of implementation of both innovation policies of the State and innovation projects of the firms. The perception of innovation is in one way or another based on the consideration of these factors, and their change can fundamentally change the perception of a particular innovation.

More important for entrepreneurs are endogenous factors. Consider *the first endogenous factor - competition.* The modern stage of competition, which links the competitive advantages of enterprises with the availability and possession of a developed innovative base, shifts the emphasis of competition of producers from the product and resource level to the level of effective promotion of innovative goods through the application of new technological and organizational-economic solutions. Ultimately, the competitiveness of industry, the region or the country as a whole depends on the ability of a particular producer to produce a competitive commodity.

The second endogenous factor is institutions. Competition, as an important factor and mechanism for innovative development of the economic system, stimulates processes of institution-building, which allow to overcome "market failures" by reducing transaction costs. However, the existence of institutions can also have a negative impact on the competitive environment of the market, which may lead to "monopoly failures," public sector failures "and other negative effects.

The third exogenous factor of innovation development is innovation potential, which should be understood not only as a set of resources that create new knowledge for innovation, but also as an organizational mechanism necessary to achieve the goal in the field of knowledge-intensive and technological processes

and products. At the same time, it is necessary to take into account that the main part of potential innovative shifts is created in the sphere of generation of new knowledge, where human activity is determined not by technological logic of production, but by laws and incentives of creative process. In this regard, the fundamental feature of internal factors of innovative development is that a new variable is introduced - intellectual capital, characterizing the volume of accumulated scientific knowledge and practical experience.

If we explore in more detail the factors that influence the perception of innovation, you can classify them by site as part of an existing innovation process. Based on this classification, 5 groups of factors are identified:

1. Environmental factors that include four factors:

– low production variety;

– lack of interest of the large local companies;

– weak support of small and medium business by administration;

– inconsistency of economic development.

This group of factors is generally responsible for the fact that the implementation of any innovative project in the field involves difficulties in finding the required resources, materials, equipment, personnel. When assessing the innovation component of the project, it is always necessary to take into account that the partner for the implementation of the project with a high probability will have to be sought outside the project region; Local administrations have very few resources to allocate to the innovation process. And the constant change of socio-economic policy vectors makes it unsustainable for a potential innovative business to lack firm guarantees of the stability of legislation for a certain period of time (Ulybyshev D.N. et al., 2017).

2. Business factors that include three factors:

– low market demand of innovations;

– low probability of commercial success of an innovation at considerable risks;

– lack of effective coordination of the innovative ideas.

Within this group of factors, there is a clear reference to the risk nature of entrepreneurship in general and innovative entrepreneurship in particular. In addition to this, Kazakhstan is a country with very low economic density and low aggregate domestic demand, which in many cases is easier to satisfy without organizing production within the country, but by importing products from abroad. It is also worth noting the low connectivity of the economic space and the poor organization of network structures in which it would be possible to organize innovative business, but at the current level of support and coordination, it is not possible to include it in the established structure of economic relations (Kurmanov, N.A., Aibosynova, D.A., 2016).

3. Regulatory factors, which include three factors:

– inconsistency in innovative and technical policy;

– lack of the accurate concept of development;

– weakness of the innovative legislation.

This group of factors is responsible for the fact that in domestic practice there is no normal legal field of regulation of innovative processes both in terms of frequent change of guidelines in innovation policy of the state, and in terms of absence of a cross-cutting unified approach to formation of state decisions on innovation business. The weakness of scientific and innovative legislation is manifested in the lack of work of such important issues as the use of intellectual property, its assessment, the organization of innovative enterprises (with special status and special regime of operation), clear regulation of financing of scientific research, etc. (Mukhtarova K. et al., 2017).

4. Social factors that include two factors:

– low standard of living of the population;

– low solvent demand for innovations.

The low standard of living of the population primarily affects the consumer preferences of the population, as the degree of competitiveness of goods is determined not by their high consumer qualities. But by their low price, and, as a result, entrepreneurs should pay more attention not to the introduction of food innovations in order to expand the range of goods, but to the constant introduction of processed goods, which are intended to reduce cost. Logically, it follows that consumers are not focused on finding new goods, but on consuming traditional, low-cost and low-price products (Marcotte C., 2014).

5. Science factors that include 4 factors:

– civilization gap;

– weak support of the international cooperation;
– insufficient investment literacy;
– lack of the innovative centers.

Discussions

First, Kazakhstan and its economically developed partners are at various stages of technical and technological development and what is new for the domestic science and innovation sphere, in the far abroad already belongs to traditional goods and services. If Kazakhstan is able to increase the resources of science and innovative business, there is still a lack of institutional flexibility and extreme rigidity of the legislation. The second factor largely influences through the formation of systems to recognize academic achievement and the exchange of scientific and innovative achievement. Domestic scientists and innovators-entrepreneurs are poorly involved in international academic exchange and often have no idea of what is happening abroad. Insufficient investment literacy prevents domestic researchers from moving freely from the category of scientists to the category of entrepreneurs, which negatively affects the dynamics of the development of the small innovative enterprises sector. Finally, the absence of innovative centers is a big problem of fading and lack of support to traditional scientific and industrial regions (Almaty, Karaganda and East Kazakhstan regions), where high scientific potential is concentrated, which due to lack of resources and economic ties remains unclaimed.

Thus, it can be noted that at the macro- and meso-levels of economic relations there is a set of factors both contributing to and impeding the innovation process in general and the process of perception of innovation in particular.

Let us look at the factors that affect the perception of innovation at the micro level.

The firm's innovative susceptibility is mediated by the following conditions:

1) technological specificity (degree of process integration and possibility of its improvement);
2) market capacity and product prospects,
3) financial position of the enterprise,
4) technological capabilities of the enterprise (availability of technological base for innovation);
5) company's market strategy,
6) subjective factors (entrepreneurship and flexibility of management, ability to rationalize the use of available resources, including intellectual resources, and their progressive increment),
7) enterprise life cycle stage (Taubayev, Kamenova, 2019).

The level of innovative susceptibility of the firm at the same time reflects its ability to perceive innovative tasks, as well as introduction and use of innovations of various kinds in its activities. Innovative susceptibility is positive when the production system is interested and prepared to introduce innovations, negative - when innovation is contrary to the interests of the enterprise, or when the production system is not ready to implement them, and the control subsystem lacks effective leverage.

Accordingly, the basic factors of innovative susceptibility of firms will then be:

– Level of information support for making management decisions on attracting or developing innovations;

– Level of methodological support for making management decisions on attracting or developing innovations;

– Level of organizational support for making and implementing management decisions on attracting or developing innovations;

– Level of financial support for implementation of measures to attract, develop or implement innovations.

Some authors point out that in addition to system-wide factors, which are based on general problems and shortcomings of existing economic mechanisms, resource constraints, difficulties in finding information and suitable facilities for the formation and implementation of innovative projects, innovation susceptibility is strongly influenced by factors that depend largely only on the entrepreneur himself. Among such factors, we have identified the system of innovative organizational culture and mechanisms of economic interaction (Tambovtsev, 2018).

Therefore, the system of innovative organizational culture implies the consistent construction of three interrelated subsystems: functional, elementary (resource) and organizational (structural).

The functional subsystem determines the main functions of the system of innovative organizational culture and the composition of task functions, as well as the construction of the function tree.

The element subsystem provides for allocation of elements necessary for implementation of functions-tasks in the system, as well as corresponding element (resource) support.

The organizational subsystem provides for the creation of the structure of the management system for the formation of an innovative organizational culture and the development of a mechanism for the implementation of its functions, as well as the establishment of links and relations between the elements.

The model of the system of innovative organizational culture according to the system approach is given in Table 1.

Table 1. Innovative organizational culture system

Functional subsystem	Element subsystem	Organizational subsystem
1. Formation of labor culture 2. Formation of production culture 3. Provision of conditions for research work 4. Providing conditions for professional development 5. Ensuring the creative development of employees	1. Executors 2. Legal resources 3. Information resources 4. Financial resources 5. Technical resources 6. Control of use of resources	1. Structure responsible for the development of organizational culture 2. Structure implementing principles of correct motivation of personnel
Note - compiled by author on the basis (Shevchenko, Goncharuk, 2018)		

The formation of a specific innovative organizational culture of the firm enables the development of the business unit at a faster pace, as the staff of the firm will be interested in preserving and increasing the benefits they enjoy or receive from the firm. At the same time, the severity of the control function is reduced, as the company has an opportunity for the creative component of work, motivational mechanisms are changed, best management practices are used.

Evaluation of the main forms of interaction as a factor of innovative susceptibility of enterprises a set of forms of interaction and parameters of interaction is drawn up, the list of the main ones is presented in Table 2.

Table 2. System for evaluation of innovative interaction parameters

Interaction form	Ключевой фактор взаимодействия
Internal interaction of enterprise functional subsystems	Enterprise-controlled intangible assets Managerial Skills
External competitive interaction of the enterprise with agents of the near-market environment	Competitive enterprise interaction with single industry manufacturers
External cooperation of the enterprise with agents of the near-market environment	Joint R&D with other enterprises Enterprise's use of innovative infrastructure organizations
Direct external interaction of the enterprise with the company	Direct budget payments for enterprise development Payments for enterprise development from extrabudgetary funds Development tax preferences granted to the enterprise Purchase of new products of the enterprise within the framework of the system of state order for innovative development
Note - compiled by the author on the basis (Komkov, 2004, Ulybyshev, Kenzhebekov, 2017)	

Conclusions

At the end of the review of factors influencing the process of perception of innovation, we identify the following innovative subsystems: individual, firm (enterprise) and national economy. At the level of "individual," a person is considered, he is the reason for all the changes taking place. On the one hand, he is the creator of innovation, and on the other - their consumer. In order to accomplish both, it must possess sufficient human capital. Thus, the need to increase the resilience of the individual in the labor market and his or her ability to develop innovative products encourages the latter to accumulate human capital, embodied in knowledge, skills and production experience. The use of those will allow the individual to persistently establish himself or herself in a particular segment of the labor market and to ensure positive dynamics of personal income.

At the micro level, the "firm" is seen as an enterprise as a whole, the potential of the staff and the products produced or the service rendered. It can achieve competitive advantage, success in the market by producing innovative products or services that will be preferred by consumers. For this purpose it needs to improve constantly quality or to create essentially new products due to use of the innovative potential. In this

regard, the enterprise needs to have a high innovative potential of personnel, which can be formed due to accumulated human capital.

In total, the firm can build four types of interactions oriented to the internal and external environment:

– internal interaction of functional subsystems of the enterprise
– external competitive interaction of the enterprise with agents of the environment of the immediate market environment
– external cooperation interaction of the enterprise with agents of the environment of the immediate market environment
– direct external interaction of the enterprise with society

These forms of interaction correspond to 9 factors that have a direct impact not only on the effectiveness of the company's interaction with its partners and counterparties, but also show (within the framework of its dynamics) which form of interaction brings the greatest effect in the context of innovative susceptibility, and which forms require correction or elimination from the relationship system. It is also necessary to understand here that the current relationship model is highly subject to temporal changes, as the interaction system can change under the influence of external factors. And, therefore, one of the most important tasks of an innovative entrepreneur is to achieve relative stability of such a system of relations.

At the macro level, the "national economy" is seen by the national economy as a set of all industries interconnected in the single national economic complex of the country. Its innovative development largely determines the dynamics of national income (GDP) and the high place in the system of inter-country comparisons. This cannot be achieved without the high level of innovative susceptibility of the national economy. It contributes not only to economic growth, but also to its new quality, manifested in both the creation and mastery of high technologies corresponding to the V and VI technological patterns, and in the increase of the share of innovative goods in the total production of both the means of production and the objects of consumption.

Complementary data

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Кәсіпорындардың инновацияны қабылдау қабілеттілігінің факторлары

Аңдатпа

Мақсаты: Экономикалық субъектілердің инновацияны қабылдау қабілеттіліктерінің және оған әсер ету факторларын анықтаудың тұжырымдамалық негіздерін зерттеу.

Әдісі: Зерттеудің әдіснамалық базасы ретінде экономикалық өсудің эволюциялық теориясы, инновациялық процесс және инновацияны қабылдау қабілеттілік тұжырымдамасы пайдаланылған. Ұлттық және өңірлік инновациялық жүйелерде инновацияларды қабылдау үдерістерін жүйелік және институционалдық талдау әдістері қолданылған.

Қорытынды: Инновациялық дамудың экзогенді (экономикалық жүйенің түрі, экономиканың ашықтығы және халықаралық еңбек бөлінісіндегі орны) және эндогенді (бәсекелестік, институттар, инновациялық әлеует) факторлары анықталды.

Экзогендік факторлар фирманың қызметіне және көбінесе мемлекеттің қызметіне тікелей байланысты емес, соған қарамастан, осы факторлардың динамикасы мемлекеттің инновациялық саясатын және фирмалардың инновациялық жобаларын іске асыру процесінде ескерілуі тиіс. Кәсіпкерлер үшін эндогендік факторлар аса маңызды болып табылады. Бұл ретте, әлеуетті инновациялық өзгерістердің негізгі бөлігі жаңа білімді генерациялау саласында құрылатынын ескеру қажет, онда адам қызметі өндірістің технологиялық логикасымен емес, заңдармен және шығармашылық процестің ынталарымен айқындалады. Осыған байланысты инновациялық дамудың ішкі факторларының принциптік ерекшелігі – жинақталған ғылыми білім мен практикалық тәжірибе көлемін сипаттайтын жаңа «зияткерлік капитал» атты ауыспалы енгізілуде.

Инновацияны қабылдау қабілеттілігі факторларын егжей-тегжейлі бағалау оларды қазіргі инновациялық процесс шеңберінде пайда болған орны бойынша жіктеуге мүмкіндік береді: қоршаған факторлар, бизнес-факторлар, құқықтық реттеу факторлары, әлеуметтік факторлар және ғылым факторлары.

Тұжырымдама: Экономикалық қатынастар субъектілерінің инновациялық қабылдаушылық факторларын анықтау инновациялық компаниялардың инновациялық процестің сыртқы және ішкі элементтерімен инновациялық өзара іс-қимыл параметрлерін анықтауға мүмкіндік береді.

Кілт сөздер: инновацияны қабылдау қабілеттілігі, инновация, ұлттық инновациялық жүйе, инновациялық белсенділік, инновациялық орта, инновациялық дамудың сыртқы және ішкі факторлары, инновациялық әлеует, инновациялық процесс.

Д.Н. Улыбышев, Е.С. Петренко, Е.Б. Жайлауов, Н.Д. Кенжебеков, А.К. Кабдыбай

Факторы инновационной восприимчивости предприятий

Аннотация

Цель: Исследовать концептуальные основы определения инновационной восприимчивости экономических субъектов и факторов воздействия на него.

Методы: Методологической базой исследования выступили эволюционная теория экономического роста, концепции инновационного процесса и инновационной восприимчивости. Были использованы методы системного и институционального анализа процессов восприятия инноваций в национальной и региональных инновационных системах.

Результаты: Выявлены экзогенные (тип экономической системы, открытость экономики, место в международном разделении труда) и эндогенные (конкуренция, институты, инновационный потенциал) факторы инновационного развития.

Экзогенные факторы напрямую не зависят от деятельности фирмы, а часто и всего государства, тем не менее динамика этих факторов должна быть учтена в процессе реализации и инновационной политики государства и инновационных проектов фирм. Более важными для предпринимателей являются эндогенные факторы. При этом необходимо учитывать, что основная часть потенциальных инновационных сдвигов создается в сфере генерации новых знаний, где человеческая деятельность определяется не технологической логикой производства, а законами и стимулами творческого процесса. В этой связи принципиальная особенность внутренних факторов инновационного развития заключается в том, что вводится новая переменная – интеллектуальный капитал, характеризующий объем накопленных научных знаний и практического опыта.

Детальная оценка факторов инновационной восприимчивости позволяет их классифицировать по месту возникновения в рамках существующего инновационного процесса: факторы окружения, бизнес-факторы, факторы правового регулирования, социальные факторы и факторы науки.

Выводы: Выявление факторов инновационной восприимчивости субъектов экономических отношений позволяет определить параметры инновационного взаимодействия инновационных компаний с внешними и внутренними элементами инновационного процесса.

Ключевые слова: инновационная восприимчивость, инновация, национальная инновационная система, инновационная активность, инновационная среда, внешние и внутренние факторы инновационного развития, инновационный потенциал, инновационный процесс.

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Financial planning as a tool for strengthening the company's financial stability

Abstract

Object: The analysis of financial position indicators and the selection of more optimal ones for effective management decision making is a significant task for the formation of a financial stability strategy influenced by financial planning indicators. This article sets the purpose of analyzing the impact of financial planning on financial stability on the example of oil and gas industry.

Methods: We wrote this article using the following methods: economic and statistical, abstract and logical, monographic, economic comparison, methods of system analysis.

Findings: Findings and conclusions given in the article can be used for the financial planning development and implementation. The analysis on XXX JSC material considering a logarithmic function has helped us to identify forecast for the development of financial planning and conditions of both internal and external environment. Also based on regression analysis we have given corresponding proposals and conclusions.

Conclusions: Using statistical data based on XXX JSC's financial indicators, we have analyzed the influence of some factors - such as the current liquidity ratio, income from sales of products and services—on the final profit by constructing a regression model.

Keywords: financial planning, financial stability, management decisions, resources, financial analysis, forecasting.

Introduction

The relevance of the research is that in the context of globalization and digitalization of the economy and situation on the market changing rapidly—also on an international level—companies need to use innovative methods in their management and technological process. The emphasis is on business processes, which should not just improve methods and form of management, but also constantly transform and react flexibly to changes in the company's development strategy. All actions encourage and motivate companies to improve their business processes. Company managers should seek out and apply different and effective methods of business process management. In this regard, the research topic appears highly relevant and significant at the present stage.

The company should detect various factors of instability in time, plan both short and long-term tasks to improve financial stability. This calls for rethinking some of the company's financial management methods and adoption of methods able to improve planning and financial sustainability.

In modern conditions, the problem of managing the company's financial stability appears to be one of the most urgent ones. Very low financial stability may cause the company to fail to discharge its obligations and debts, and the lack of funds for production development (logistical support expansion, investment). Excess sources of own working capital can hinder development by burdening the company's expenses with excess reserves and stocks.

Financial planning and forecasting allow the company to resolve main tasks of ensuring its financial stability:

– coordinate the company's need for investment with the availability of financial sources;
– compare and evaluate various scenarios of the company's financial development and select the most optimal ones accordingly;
– consider the development of various trends in the company's activities;
– create a timely anti-crisis action plan in case negative events take place;
– harmonize various objectives, often contradictory ones;
– allocate resources more effectively and thus strengthen control in the company.

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The process of financial planning and its stages are closely interrelated and mutually dependent. To clarify financial tasks, we do not just recalculate natural data into cost data; we determine the effectiveness of certain costs and choose rational forms of income concentration and distribution based on reasonability and accurate results *(Allen, Wood, 2006).*

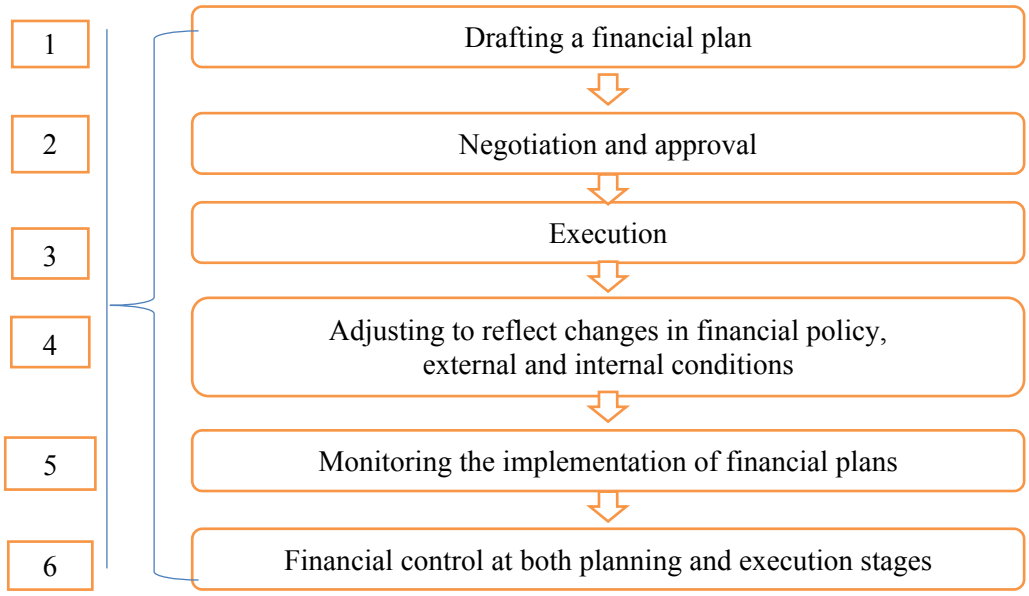

Figure 1. Stages of financial planning

Note: Compiled based on the source (Allen, Wood, 2006).

Literature Review

The company's activity cannot proceed effectively without the use of current financial management methods. One of the key ways to increase financial management effectiveness is to improve financial planning, forecasting and control. In this regard, "financial planning" appears to be an important concept.

Financial planning stands as planning of all income and expenditure of funds to ensure the company's development (Lambekova, Nurgalieva, 2017). The main objectives of this process are a specific correspondence between the need and availability of effective financial resources and selection of effective sources of creating financial resources and mutually beneficial options for their use (Shakar, 2008).

F. Delmar and S. Shane interpret financial planning as a preliminary activity that plays a central role in planning the start of the process (Delmar, Shane 2003). R.H. Garrison believes that planning involves setting objectives and specifying how to achieve them (Garrison, Noreen, Brewer,2011).

In financial management literature, J. Brinckmann shows that financial planning and control help, first, to ensure a rational and targeted financial resources distribution and, second, to evaluate its effective and efficient use (Brinckmann, Salomo, Gemuenden, 2011).

Baker, H. Kent and Ricciardi, Victor describes the security of financial interests at all levels of financial relations, the level of stability, independence and endurance of the state's financial system under the influence of various external and internal factors, and the ability of the state's financial system to ensure the effective functioning of the national economic system (Baker, Ricciardi, 2015).

In her publications, Ma, C. proves that financial stability lies in national interests represented by a set of plans implemented by the state through tax, budget, monetary and investment policies (Ma,2019).

Taskinsoy, John, explains financial stability in the industry due to food security (Taskinsoy, 2020).

Festa, G., Rossi, M., Kolte, A. and Marinelli, L. in terms of existing definitions of financial stability, emphasizes its role and fundamental importance for creating the structure and level of assessment of the company's potential for development. Here he considers such concepts of elements as financial activities, operations and risks associated with financial activities (Festa, Rossi, Kolte, Marinelli 2020).

Keister, T. associate financial stability with the overall financial structure of the company and the degree of its relationship between creditors and investors (Keister, 2016). For the accuracy of the assessment, we need to analyze the structure of funding sources.

Methods

Financial stability is a system that includes a set of different elements, based on differentiation and indicators allocated to assess its state, and providing conditions for sustainable development of the company.

By now, many researchers have proposed various approaches to the methodology of financial stability to justify the company's development strategy (Roundzya, Grebenik, 2017).

Table 1. The main approaches to the methodology of financial stability

No.	Approach name	Authors	Approach framework
1	Methodology of the company's financial stability (quantitative)	V.V. Bocharov, N.A. Nikiforova, L.V. Dontsova	General analysis of various financial indicators of solvency, liquidity, profitability and business activity. The main objective of financial stability in the company is to assess the company's degree of independence from both internal and external sources of financing.
2	Methodology for assessing the company's financial stability (dynamic)	A.D. Sheremet, G.V. Savitskaya, V.V. Kovalyov, V.R. Bank et al	The company's capital is considered as invested and advanced one. Invested capital refers to an investment in the company's intangible assets. Here, equity is considered as a guarantee to creditors and the company's long-term margin of safety.
3	Methodology for assessing the company's financial stability (risk based)	A.P. Gradov, N.S. Plaskova	This approach is very rare and is based on an analysis of the company's financial stability under different risk types. For example, the risk of financial stability loss in a company arises from a violation of the ratio between the volume of certain sources of financing and the tangible current assets necessary for conducting operations.
4	Financial stability assessment methodologies (structural)	S.Y. Kovan	The study of financial stability for the company's development strategy is based on its features. These are based on the distribution of assets within the company's property. This includes the balance sheet structure, financial stability, and firm's financial solvency.
5	Methodology for assessing financial stability (monetary)	A.V. Grachyov, F.A. Krasina	Relationship between financial stability and solvency. It is necessary to allocate funds as part of the company's assets that are used immediately to secure the company's debts without causing any damage. To a certain extent, it reduces the risk of bankruptcy.
Note: Compiled by the author on the basis of the source (*Roundzya, Grebenik, 2017*)			

Results

We shall build an econometric model based on the data we've collected using the Gretl software.

As an example of our research, we shall consider the model of profit's dependence in billion tenge on the following predictors: liquidity, credit debt, income from sales of products and services, inflation level, dollar exchange rate, oil price for 13 years. Due to the fact that the company's data is restricted for public disclosure we have renamed the company's name to XXX JSC.

Table 2. Factor and performance indicators

	y profit	X_1 liquidity (cash ratio)	X_2 credit debt	X_3 income from sales of products and services	X_4 inflation rate	X_5 dollar exchange rate	X_6 oil price
2006	10 530,03	0,83	6 327,1	75227,52	8,40	126,8	60,13
2007	13562,63	0,83	11278,96	94993,80	18,77	120,68	93,85
2008	20058,06	0,50	14640,62	118815,10	9,48	120,88	45,59
2009	15538,43	0,38	12890,97	126181,13	6,38	150,71	77,93
2010	19618,30	0,47	14100,51	138240,94	7,97	147,78	94,5
2011	25945,40	1,71	15149,47	140478,09	7,43	146,14	107,22
2012	33501,13	1,89	6502,216	143061,33	6,06	150,15	111,11
2013	63543,60	2,19	10844,99	190021,67	4,9	153,75	110,9
2014	46430,57	1,48	15580,02	206637,11	7,54	182,08	57,54
2015	44712,94	1,04	16212,33	213161,76	13,53	187,45	36,57
2016	44527,92	1,38	15277,51	207107,82	8,29	353,70	56,83
2017	50117,86	1,05	17264,18	222449,95	7,22	335,21	66,48
2018	38484,98	0,86	12271,73	225399,57	5,43	349,68	53,35
Note: Compiled by the author based on Bloomberg data							

To give the model more sense, let us check our predictors for multicollinearity. We have checked multicollinearity using the correlation matrix in Microsoft Excel software and using multicollinearity in the Gretl software package itself.

The minimum possible value of the inflationary factor method is 1.0. Values >10.0 indicate multicollinearity. $x_1$liquidity = 2,733; $x_2$creditdebt = 2,243; $x_3$incomefromsalesofproducts = 6,216; $x_4$inflationrate = 1,360; $x_5$dollarrate = 3,011; $x_6$oilprice = 2,098.

We see no multicollinearity between regressors. It is not bad, but despite this, only the following independent variables will take part in the model construction: X_1, X_3, X_4, X_5. Oddly enough, when constructing the correlation matrix, the "oil price" indicator did not show a connection with the effective feature; it was equal to (-0.05). Moreover, connection also proved to be reverse.

The greatest correlation has been observed for indicators X_1 and X_3. We can state these indicators as main ones that require almost constant monitoring since current liquidity is the indicator by which the company's solvency is judged.

The coefficient shows the ability to meet current obligations at the expense of the company's current assets only. The higher this indicator, the better the solvency (Liquidity. Calculation of liquidity ratios). Revenue from sales is the main source of cash and displays the company's performance. External indicators are also included in the model. These are the dollar exchange rate and the consumer price index (inflation rate). In the global business market, these indicators are treated as important and significant as well. So far, we have been reasoning based on the tightness of the relationship shown by the correlation matrix, but whether these indicators are significant in the equation itself, we shall observe by building an equation model (a regression).

We have built the model using econometric modeling software package Gretl.

Table 3. Model 1: : LSM, used observations 2006-2018 (T = 13) Dependent variable:yprofit

	Coefficient	*Std. Error*	*t-ratio*	*p-value*	
const	−18069,2	8761,07	−2,0624	0,0731	*
x1liquidity	10975,7	3526,81	3,1121	0,0144	**
x3incomefromsalesofproduc	0,27603	0,0586364	4,7075	0,0015	***
x4inflationrate	−48,0811	498,675	−0,0964	0,9256	
x5dollarrate	−29,1808	32,2388	−0,9051	0,3918	

Mean dependent var	32813,22	S.D. dependent var	16558,56
Sum squared resid	2,80e+08	S.E. of regression	5913,553
R-squared	0,914972	Adjusted R-squared	0,872458
F(4, 8)	21,52173	P-value(F)	0,000244
Log-likelihood	−128,1954	Akaike criterion	266,3909
Schwarz criterion	269,2156	Hannan-Quinn	265,8102
rho	−0,154567	Durbin-Watson	2,179921

Note: Compiled by the author based on Table 1

As we mentioned earlier, internal indicators X_1 and X_3 will be significant for the model.

We observe this based on the p-value, i.e. we accept the alternative hypothesis and reject the null hypothesis for the first and third predictors. In other words, the p-value for the alternative hypothesis is <0.05. Indicators of external factors have accepted the null hypothesis. Based on the calculated data we leave the financial indicators as they are and build another model but without X_4 (inflation rate) and X_5 (dollar exchange rate).

Table 4. Model 2: LSM, used observations 2006-2018 (T = 13) Dependent variable: yprofit

	Coefficient	*Std. Error*	*t-ratio*	*p-value*	
const	−18661,4	5498,41	−3,3940	0,0068	***
x1liquidity	12131	2995,83	4,0493	0,0023	***
x3incomefromsalesofproduc	0,234057	0,0331862	7,0528	<0,0001	***

Mean dependent var	32813,22	S.D. dependent var	16558,56
Sum squared resid	3,08e+08	S.E. of regression	5553,974
R-squared	0,906248	Adjusted R-squared	0,887497

F(4, 8)	48,33207		P-value(F)	7,24e-06
Log-likelihood	−128,8303		Akaike criterion	263,6607
Schwarz criterion	265,3555		Hannan-Quinn	263,3123
rho	−0,220343		Durbin-Watson	2,262707
Note: Compiled by the author based on Table 1				

Let us outline the resulting equation model:

$$У = -18661,4+12131,0\ X_1 +0,2341\ X_2$$

The resulting model itself—without checking for various tests, that is—does not tell us anything yet. Based on this, let us test our resulting model for adequacy and significance.

Model's significance hypothesis as a whole

1. H0: All model parameters except the constant are equal to each other and are equal to zero. The model as a whole insignificant.

2. H1: All model parameters except the constant are not equal to each other and are not equal to zero. The model as a whole is significant.

3. P-value (F) = 0.007 <0.05. Therefore, the null hypothesis is rejected in favor of the alternative with a 95% probability, meaning the model as a whole is significant.

Evaluating the model quality based on graphs

Let us also perform the normality of residuals test, i.e. normal (Gaussian) distribution of a feature in the sample

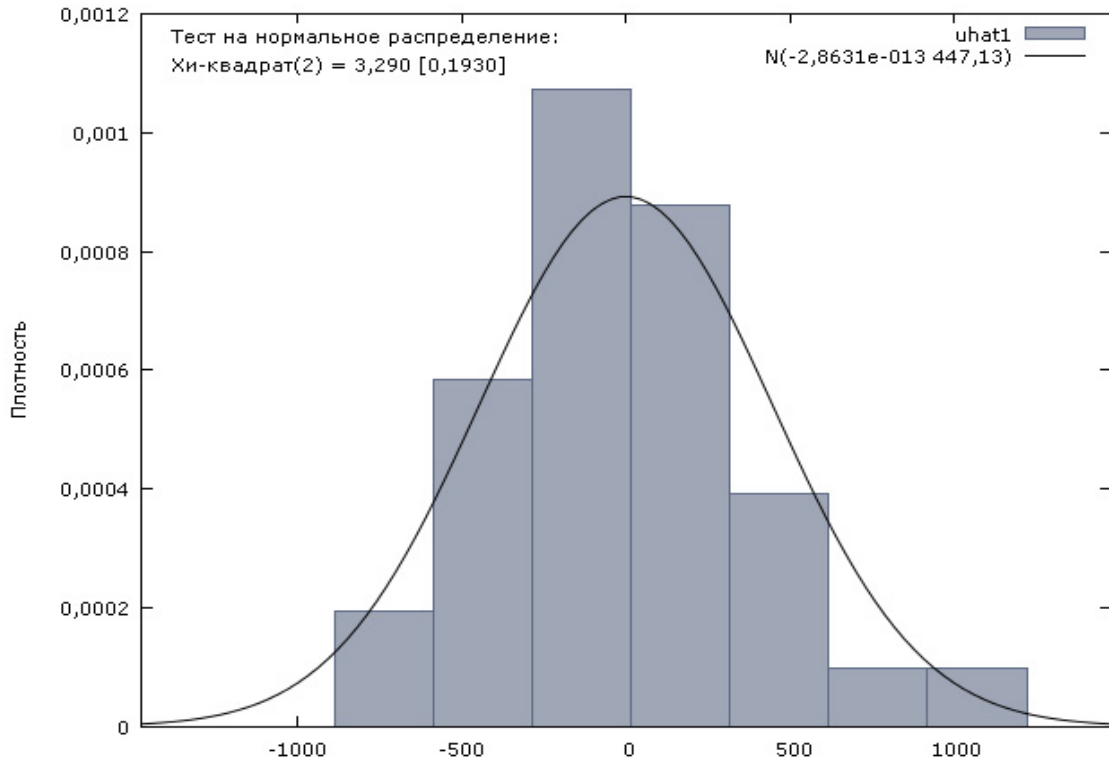

Figure 5. Distribution normality graph

Note: Compiled by the author based on the Table

The normality of the distribution test has shown that the probability of the sample we studied satisfies the normal distribution law.

Tests for heteroscedasticity

The heteroscedasticity of regression models indicates that estimates will be ineffective. In other words, the phenomenon of heteroscedasticity shows the inadequacy of the statistical results of the research (White's

Test). For the White test for heteroscedasticity and MLS, we used observations for the period of 2006—2018. (T = 13). Dependent variable: uhat^2.

	Coefficient	*Std. Error*	*t-ratio*	*p-value*	
const	1,37041e+08	1,44474e+08	0,9486	0,3744	
x1liquidity	−1,26635e+08	9,95337e+07	−1,272	0,2439	
x3incomefromsale~	−1271,94	1657,80	−0,7672	0,4680	
sq_x1liquidity	9,64329e+07	4,35526e+07	2,214	0,0624	*
X2_X3	−428,465	630,735	−0,6793	0,5188	
sq_x3incomefroms~	0,00580274	0,00570023	1,018	0,3426	

Uncorrected R-square = 0,688039

t-ratio : TR^2 = 8,944504,
p-value = P (Chi-square (5) > 8,944504) = 0,111298

Figure 3. A heteroscedasticity check

Note: Compiled by the author based on Table 1

So, P-value = 0.111298 >0.05. Therefore, we accept the null hypothesis and state that there is no heteroscedasticity in the residues with a probability of 95%. This is good for the model already.

Using the Student's t-test, we can estimate the statistical significance of the multiple regression equation t values (10). Two-way probability = 0.1. Complementary probability = 0.95. Right-side probability = 0.05. Critical value = 1.81246.

We see that the table value is 1.81246, which is less than our two calculated values X_1 and X_3 obtained earlier. So, we conclude that according to the Student's test, our two factors are significant for the model.

Interpretation of model

Hence, taking into account group fixed effects, the equation:

$$\mathbf{У = -18661,4 + 12131,0\ x_1 + 0,2341\ x_2}$$

is valid.

With an increase in the solvency index by 1 million tenge, the profit shall increase by 12 million tenge, and with an increase in revenue by 1 million tenge, the profit shall increase by 234 thousand tenge.

We conclude that “XXX” JSC effectively manages working capital. They can also optimize current liquidity by increasing the share of profit, and to increase current liquidity, they need to ensure the profitability of the company's activities and its growth. Having analyzed our research, we can say that financial indicators such as liquidity and revenue have a direct and close relationship with the company's profit. This is also indicated by the coefficient of determination equal to 0.91, that is, our financial indicators describe the resulting model by 91%.

Conclusion

A clear and accurate assessment of the financial situation stability will help determine the level of financial resources’ effective use, determine the direction of future development or financial recovery, clearly assess financial opportunities, and maximize the internal financial potential. Such an accurate and optimal analysis will help the company identify problems arising as a result of the rapid change of any factors and possible sources of new investment projects.

Financial stability is the final indicator that determines the company’s financial condition. Successfully management of financial stability requires an ability to make effective management decisions and soberly assess financial stability. Effective financial management means the ability to correctly, effectively and profitably use modern ideas.

Assessing the stability of the financial position allows the manager to determine the activity direction. Although there is no common definition of financial stability, this is the final indicator that determines the financial condition of an economic entity as a whole.

Successfully management of financial stability requires an ability to effectively choose methods for managing and evaluating financial stability. Thus, in our opinion, financial stability is the ability of a compa-

ny to successfully operate in a constantly changing market environment while maintaining a stable solvency and investment attractiveness by establishing a stable balance sheet (Krysovaty, Fedosov, Ryazanov, 2013).

Planning shows a general analysis of social and economic development plan of a particular object in the economy. Financial planning is considered in assessing the impact of factors of company's both external and internal capabilities.

The first step is to review the company's capabilities, competitors' market position, and the terms of service.

At the second stage, company defines its main tasks as a whole. After that, for further work for each of its divisions, company sets the exact time period for the implementation of these capabilities.

At the third stage, the company takes a set of actions necessary to complete specific tasks. This set is formed taking into account various internal and external conditions of the company.

In the fourth stage, the company needs to develop a clear plan based on forecasts and research. Comprehensive economic analysis is closely related to planning and forecasting activities. It is a means of justifying plans and monitoring their implementation. The manager must select specific special alternatives.

At the final stage, the approved plan is to be implemented. If necessary, the manager can make changes or add to the financial plan. Financial planning plays a big role in promotion. Competent financial planning positively affects the company's financial stability.

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Қаржылық жоспарлау компанияның қаржылық тұрақтылығын нығайту құралы ретінде

Аңдатпа:

Мақсаты: Қаржылық жағдайдың көрсеткіштерін талдау және тиімді басқару шешімдерін қабылдау үшін олардың ең оңтайлысын таңдау қаржылық жоспарлау көрсеткіштері әсер ететін қаржылық тұрақтылық

стратегиясын қалыптастыруда маңызды міндет болып табылады. Мақаланың мақсаты мұнай-газ саласы негізінде қаржылық тұрақтылыққа қаржылық жоспарлаудың әсерін талдау болып табылады.

Әдісі: Мақала жазу кезінде экономикалық-статистикалық, монографиялық, экономикалық салыстыру, жүйелік талдау әдістері қолданылды.

Қорытынды: Мақалада келтірілген қорытындылар қаржылық жоспарлауды әзірлеу мен іске асыру кезінде пайдаланылуы мүмкін. Талдау процесінде "XXX" АҚ компаниясының материалдарында логарифмдік функцияны ескере отырып, қаржылық жоспарлауды және ішкі, сыртқы ортаның жай-күйін әзірлеу үшін болжам анықталды, сондай-ақ регрессиялық талдау негізінде ұсыныстар мен қорытындылар жасалды.

Тұжырымдама: "XXX" АҚ қаржылық көрсеткіштерінің келтірілген статистикалық деректерін пайдалана отырып, регрессиялық модельді құру арқылы ағымдағы өтімділік коэффициенті, өнімді сатудан және қызмет көрсетуден түскен кірістер және қорытынды пайдаға көрсетілетін қызметтер сияқты кейбір факторлардың әсеріне талдау берілген.

Кілт сөздер: қаржылық жоспарлау, қаржылық тұрақтылық, басқару шешімдері, ресурстар, қаржылық талдау, болжау.

А.А. Жакупова, Ш.У. Ниязбекова

Финансовое планирование как инструмент укрепления финансовой устойчивости компании

Аннотация:

Цель исследования. Анализ показателей финансового положения и подбор более оптимальных из них для принятия результативных управленческих решений является значимой задачей при формировании стратегии финансовой устойчивости, на которую оказывают влияние показатели финансового планирования. Целью данной статьи является анализ влияния финансового планирования на финансовую устойчивость на примере нефтегазовой отрасли.

Методы исследования. При написании статьи использованы методы, такие как экономико-статистический, абстрактно-логический, монографический, экономического сравнения, методы системного анализа.

Выводы: Положения и выводы, приведенные в статье, могут быть использованы при выработке и реализации финансового планирования. В процессе анализа на материалах компании АО «XXX» с учетом логарифмической функции выявлен прогноз для разработки финансового планирования и состояния внутренней, внешней среды, также на основе регрессионного анализа были сделаны предложения и выводы.

Результаты: Используя приведенные статистические данные финансовых показателей АО «XXX», дан анализ влияния некоторых факторов, таких как коэффициент текущей ликвидности, доходы от реализации продукции и оказание услуг на итоговую прибыль с помощью построения регрессионной модели.

***Ключевые слова*:** финансовое планирование, финансовая устойчивость, управленческие решения, ресурсы, финансовый анализ, прогнозирование.

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