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SECTION 31. Economic research, finance, innovation, risk management.

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AN ANALYSIS OF THE FEASIBILITY OF THE UPGRADING MODERNIZATING OPERATIONAL ANALYSIS OF AUDIT RESULTS, COUNT LECTURING, ACCOUNTING AND OTHER FINANCIAL ACTIVITIES OF SMALL AND MEDIUM SIZED ENTERPRISES IN KAZAKHSTAN

Abstract: Operational analysis is by far one of the key mechanisms for effective data analysis and processing in industrial and non-industrial enterprises. Accordingly, the level of development of such tools is the key to the success and effectiveness of any enterprise in a market society. While many payment transactions are formed on the basis of absolute calculation functionality and feasibility of operating systems it depends on their level of development.

Key words: Operational analysis, key mechanisms, consumer data, trading index, non-industrial enterprises, accounting services.

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Introduction

In a market economy the enterprise well-being depends on the size of the profits. Wanted reasonable

and balanced approach in taking both strategic and tactical decisions based on widespread use of economic methods [1].

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To develop a wide range of administrative decisions used quite regularly so-called operational analysis (or analysis of the relationship "costs - production volume - profit") [2]. This is one of the most effective methods for operational and strategic planning and performance management of the company, which is based on the linear relationship between the size of the release of goods, the sales proceeds and costs of the enterprise [3].

Materials and Methods

Operational Analysis - one of the most effective methods for analyzing the impact of the cost structure and revenue on product profitability and ultimately the effectiveness of the enterprise [4]. It allows through modeling to find the most advantageous ratio between variable and fixed costs, the cost of production and the volume of production. Its effectiveness is determined by the fact that the analysis brings together market research, cost accounting, financial analysis and production planning (A. Brown "Operational analysis as an approach to pricing") [5].

Application operational analysis also allows to determine the minimum value of the order. Operational analysis helps to determine the most advantageous combination of the relationship between the variable costs per unit of output, fixed costs, the price and volume of production [6].

Operational analysis allows to find the most advantageous ratio between variable and fixed costs, the price and volume of production. The main role in the selection of the company strategy of behavior belongs indicator of marginal income [7]. A key element of the operational analysis performs calculation of break-even point, the threshold of profitability, safety margin and operating leverage [8].

The results of operational analysis necessary for the management of the enterprise acceptance of correct administrative decisions. With the help of the operational analysis reserves defined, provides an objective assessment of the production reserves and the extent of their use, the obvious real deficit or loss of resources, the objective need for them to increase production or increase existing resources. On the basis of the operational analysis developed ways of mobilizing reserves, the possibility of their resources and financial support [9].

Operational analysis uses the entire range of economic information is internal and operational nature, so has the ability to realistically assess the state of the organization, to investigate the cost structure of the issued and sold products and some of

its species composition of the commercial and administrative expenses, allowing carefully examine the nature of the job responsibility persons for the resulting deflection [10].

These operational analysis play a crucial role in the development of the most important issues of competition policy of the company, managers are used to improve the technology and organization of production, to create a mechanism to achieve maximum profit [11].

An essential element of the operating costs analysis is the study of the structure, that is, the ratio of variable and fixed costs of the enterprise. And there is some sort of unified recommendations on the best cost structure even within the same industry. Their optimal ratio depends on the specific conditions of the enterprise and the influencing factors, including the long-term trend and the annual fluctuations in the level of sales, and so on. N [12].

Performance management mechanism of the enterprise using the "Interconnection costs, sales volume and profit" system is based on its dependence on the following factors: a) the volume of sales; b) the amount and the level of net operating income; c) the amount and level of variable operating costs; g) the amount of fixed operating costs; d) the ratio of fixed and variable operating costs [13].

These factors can be considered as basic in the formation of the amount of different types of income, working on that you can get the desired results, increasing the efficiency of the enterprise [14].

One of the simplest and most effective methods of operational analysis for the purpose of operational and strategic management of profits is to analyze the "cost - volume - profit", which allows you to track the relationship of business financial performance. Analysis of "cost - volume - profit" is to answer the most important questions faced by venture financiers on four main stages of money turnover [15].

Conclusion

With the simplicity of the model used operational analysis is attractive because the information base for it are data available on the total revenues and total costs of the company for several of the analyzed periods. Analysis of the Relationship "costs - production volume - profit" allows us to solve many analytical problems and serves as a powerful information tool for the preparation of administrative decisions. With the help of this analysis identifies important to control the value: break-even point, the security indicator, operational risk and the critical level of selling prices.

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Background

For a whole competent it is actual to notice that all issues in articles were formulated from the surveys of BeinAgroIndustries LTD. Also, it is important to mention together work of two university

staff: Kazakh Engineering and Pedagogical University of Nations Friendship and International Kazakh-Turkish University after Khoga Akhmet Yassavi. In case of novelty, p.t.value the main author is the last in the list of authors.

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