

Өнеркәсіп пен сауда әлі де аймақтық экономикалардың қозғаушы күші болып қала береді. Бүгінде оларға Қазақстанның жалпы ЖІӨ-нің 32% - ы тиесілі. 2022 жылғы қаңтар-маусымдағы ЖІӨ үлесі тауарлар өндірісінің 40,2% - ы және қызметтер өндірісінің 51,0% одан әрі даму үшін тамаша перспективаны көрсетеді.

Өңдеу өнеркәсібінің үлесі 13,8% - ға дейін төмендеді. Құрылыс үлесі 2022 жылдың 1 тоқсанындағы 4,5% - бен салыстырғанда өзінің мәнін 5% - ға дейін нығайтты. Көлік және қойма үлесі 2022 жылдың бірінші тоқсанымен салыстырғанда қайтадан төмендей бастады және 6,2% құрайды.

Қорытынды

Қазақстан болашақта ұлттық экономиканы одан әрі дамыту және бәсекеге қабілеттілігін арттыру үшін осы маңызды факторды пайдалана отырып, болашақта көмірсутек шикізатын ірі өндірушілердің бірі. Сонымен қатар, республика энергетиканы технологиялық жаңғыртуды және энергия үнемдеуді дамытуды жеделдете отырып, жаһандық жылыну проблемасын шешуге қатысады. Елдің табиғи ресурстарын, әсіресе су ресурстарын пайдаланудың тиімділігі инфрақұрылымды жаңғырту және қоршаған ортаны қорғау жөніндегі міндеттерді ескере отырып, табиғи ресурстарды ұтымды пайдалану саясатын қалыптастыру есебінен артады.

2023 жылғы 1 қаңтардан бастап:

- ең төменгі жалақы мөлшері - 70 000 теңге;
- мемлекеттік базалық зейнетақы төлемінің ең төменгі мөлшері - 24 341 теңге;
- зейнетақының ең төменгі мөлшері-53 076 теңге;
- айлық есептік көрсеткіш - 3 450 теңге;
- базалық әлеуметтік төлемдердің мөлшерін есептеу үшін ең төменгі күнкөріс деңгейінің шамасы-40 567 теңге.

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ANALYSIS OF THE MAIN INDICATORS IN THE STRUCTURES OF AIRLINES IN THE CONTEXT OF ANTI-CRISIS MANAGEMENT

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Introduction. The purpose of this article is to analyze the impact of shocks and uncertainty on the management structure of airlines in the context of the growing crisis. The aviation industry has been constantly facing many threats throughout its history, which was the reason for improving the management accounting of airlines.

Keywords: air transport, aviation, public policy, interaction, financial stability, management accounting.

Introduction. In the first half of 2022, the January events in Kazakhstan and the military operation launched by Russia had far-reaching consequences for society. In addition to the obvious direct impact on people's health, the measures taken to combat the destabilization of society have caused serious disruptions in economic activity, which are likely to be followed by a long period of recovery. Aviation was particularly affected: in February and March 2022 total number of flights in the country decreased by 30%. [1]

After several years of record growth in passenger traffic and unprecedented profitability, the domestic aviation industry faced a sharp and steady drop in demand, since the events that took place in the country actually stopped passenger transportation, which accounts for more than 80% of all civil aviation traffic. The suspension of flights from the main hub of the airlines – Almaty led to the actual termination of regular passenger flights to Russia in the first quarter of 2022. In general, the air transportation market is highly sensitive to changing environmental factors, especially macroeconomic and political ones. In the new conditions, Kazakh airlines operating international flights also faced tough competition, for which they were unprepared. This led to a sharp drop in demand for the services of domestic air carriers. Other rapidly changing market parameters also played a role – rising prices for oil and petroleum products, an increase in the cost of service infrastructure, etc.

Literary review. Air Astana JSC is the largest participant in the country's civil aviation sector. Shareholders of JSC "Air Astana" are JSC "National Welfare Fund "Samruk–Kazyna" (51%) and LLP "BAE Systems Ltd." (49%).

Table 1 - Performance indicators of Air Astana JSC, million tenge

Indicators	2017	2018	2019	2020	2021	2022
Passenger transportation	23412	201848	234125	279336	315750	123058,2
Cargo and mail	6411	5366	6411	7136	8093	9712,8
Other	6916	5270	9678	3379	20144	22023,6
Total	250217	212485	250216	289855	343988	154794,6
Note – compiled by the author on the basis of data [5]						

Research methodology. In 2022, Air Astana JSC received additional aircraft for leasing and replaced the B757 with an Airbus A321LR to restructure assets and adapt to the crisis. That is, the company plans to reduce assets by 10% at the expense of fixed assets (aircraft disposal). Also, based on the identified trends of continuation in the crisis, the company plans to reduce retained earnings by 2 times, which will lead to a decrease in equity. Indicators of financial stability of Air Astana JSC show a decreasing trend. The indicator of autonomy is decreasing, as the company's assets are growing at a higher rate than its own capital, which indicates an increase in the company's dependence on external creditors. The financial leverage is significantly greater than 1, that is, there is an inability

of the company to attract additional loans without the threat of loss of financial stability.

Results and discussion. The anti-crisis plan of Air Astana JSC includes, first of all, a reduction in the operation of the fleet, as well as a concentration on business routes, which can lead to an influx of funds and effective management accounting.

Let's present the calculation of the regression equation, which allows us to numerically express the dependence of the financial stability indicator (Y) on the growth of passenger traffic (x). For calculations, we use data from Table 1 (total transportation) and financial stability indicators. Having reduced the indicators to a homogeneous type, that is, taking into account the relative indicator – the growth of total traffic, we will calculate the regression equation using the Excel application (Data Analysis function). As a result, we get the following equation: $Y = 0.089 * x + 0.01$

The data show that an increase in passenger traffic by a percentage will lead to an increase in financial stability by 0.89. Given that $R^2 = 0.475$ ($= 0.5$), the calculations can be considered reliable. According to the obtained linear trend equation (Figure 2), in the end of 2023 there will be a decrease in the growth rate of traffic by 0.11, and the decrease will be 0.68 ($-0.11 * 7 + 1b4567$).

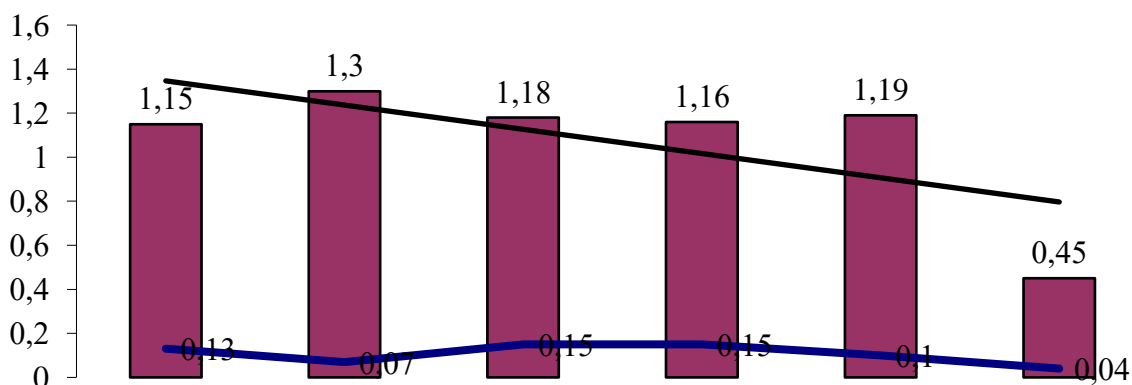


Figure 2 – Forecast of Air Astana JSC transportation growth rate. [1]

According to calculations, the company's traffic volume may decrease to 39378 ($123058 - 123058 * 0.68$) million tenge. This decrease will lead to a decrease in the financial stability of the company.

Today, almost all airlines in Kazakhstan feel increased competition and are forced to work in a tough competitive market, while increasing the structure of management accounting. As of October 2022, there are 7 airlines operating in the country, which carry out both domestic and international transportation. The FlyArystan company created by Air Astana JSC performs domestic flights and is the youngest, but progressive company due to transportation prices. To assess the competitive environment, we calculate IHH. The Herfindahl-Hirschman Index (IHH) characterizes the dependence of market power and the degree of market concentration. The > market share in terms of airline revenue, the > monopolization. IHH has the following form:

$$HHI = 71,8^2 + 23,3^2 + 1,9^2 + 1,7^2 + 0,7^2 + 0,2^2 + 0,2^2 + 0,2^2 = 5842,7 . [2]$$

Since $5842.7 > 1800$, the market belongs to highly concentrated markets, that is, the situation is alarming, it is necessary to control the company's expenses in an unstable industry. The importance of market concentration is reflected in its impact on competition, improvement of management accounting, efficiency and profitability of airlines, as well as on economic development and structure in other related sectors.

Conclusions. Analyzing management accounting, it should be noted that Air Astana JSC is the largest carrier both in the domestic (51% share) and in the international market (49% share). [2]

Although the President of Air Astana, Peter Foster, noted that due to receiving high income in 2021, the airline does not plan to apply for state aid in a crisis, nevertheless, everything depends on

the duration and trajectory of the crisis [5].

The Chairman of the Civil Aviation Committee noted that the restoration of all international routes from Kazakhstan will take place no earlier than by the end of 2023 and the losses of domestic airlines from flight restrictions will be observed not only in 2022 [3].

To mitigate the negative consequences of the crisis, the Governments of some countries are ready to provide financial support to their national carriers and other participants in the aviation production chain. The support measures are mainly aimed at providing the necessary communication during the crisis and protecting the jobs supported by the industry. They also provide indirect support to travel-sensitive sectors of the economy, such as tourism, to ensure a faster recovery during the recovery phase, as shown by the improvement of management accounting of enterprises.

Taking into account management priorities and the competitive environment both around the world and in Kazakhstan, it can be expected that three main mechanisms will affect air transport networks as a result of state support measures and effective management of airlines:

-maintaining communication will largely depend on the support provided to domestic airlines by the state: subsidies, tax benefits;

-the market share of the main national airlines is likely to become even higher, as smaller participants may leave the market;

-we can expect a regression to the trend towards the hub network model, which will lead to an increase in the distance per flight and, consequently, to an increase in energy consumption and emissions.

The role of the government and the duration of measures affecting transport operations will be crucial for the future development of the aviation industry, for the growth of financial stabilization and the sustainability of airlines. Channeling air carrier support towards technologies and operational models that meet broader policy priorities is an option that can bring long-term benefits. In this sense, state support, which leads to partial or complete nationalization of carriers, can be positive, since it can be a lever for setting social and environmental goals. Currently, the trend in the development of a market economy is the likely occurrence of crisis situations at all stages of the organization's life cycle. All this makes anti-crisis management necessary, as management aimed at anticipating the danger of the crisis, analyzing its symptoms, developing measures to reduce the negative consequences of the crisis and using its factors for subsequent development. When implementing anti-crisis management measures, it is necessary to take into account the special role of the state in this process, which has enough levers to prevent crisis situations in the country's economy and is able to create a favorable environment for enterprises at all levels of the economy. At the same time, a necessary condition for effective anti-crisis management is professional work in this area of the company's management. The theory and practice of crisis management of Kazakh airlines requires deeper understanding and development using the best management. Specialists of the achievements of the foreign anti-crisis GA of the Republic of Kazakhstan must meet the ever-increasing requirements in this area.

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