

Volume 6, Issue 3, 2020

ISSN 2522-1043
eISSN 2522-1051

Central Asian Journal of
Social Sciences
and **Humanities**



Al-Farabi Kazakh National University

Central Asian Journal of Social Sciences and Humanities is a peer-reviewed academic journal covering all branches of social and humanitarian areas: historical; philological; philosophical, social, psychological, educational and legal sciences.

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Proprietor of the Edition: Al-Farabi Kazakh National University

Editor-in-chief: K.S. Mukhtarova

Certificate № 15155-Ж Registered on March 12th, 2015 in the Ministry of Cultural and Information of the Republic of Kazakhstan.



Computer page makeup and cover designer: *A. Kaliyeva*

IB №13889

Signed to publishing 16.10.2020. Format 60x84 1/8. Offset paper. Digital printing. Volume printer's sheet. Edition: 300. Order No12542.

Publishing house «Kazakh University»

www.read.kz Telephone: +7 (727) 3773330, fax: +7 (727) 3773344

Al-Farabi Kazakh National University

KazNU, 71 Al-Farabi, 050040, Almaty

Printed in the printing office of the Publishing house «Kazakh University».

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INFORMATION AND COMMUNICATION TECHNOLOGIES: FOREIGN EXPERIENCE AND NATIONAL MODEL

The 21st century is characterized by the formation of an “intellectual nation” as a new direction of modernization of modern society; at the same time, the intellectual personality acts as a factor of socio-economic development. The most important task for Kazakhstan is the implementation of the Strategic Objective, where an important area is complete modernization in the socio-economic sphere. This task is also typical for a number of developing countries of the world, where the key aspect in the modernization of society is the creation of new innovative institutions to rethink and recreate the modern socio-economic formation.

Modernization extends to areas such as intellectual work associated with the new division of labor; as a scientific and cultural sphere related to the knowledge economy and the new information society.

Science is faced with a new task to solve the problem of forming an intellectual society, which implies the need for active interdisciplinary research, the integration of socio-humanitarian and socio-political sciences.

Kazakhstan, like other developing countries, is faced with the strategic task of becoming a society of the future, in which the basis of the new economy is intellectual potential, a highly competitive system of higher education and an innovatively advanced socio-cultural infrastructure. At the present stage of development of the socio-economic formation, higher education successfully corresponds with the economic sector, and human resources are the main value that makes an innovative contribution to the creation of new products in industry, science, culture and other sectors of the economy and social sphere. In this regard, an important mission of higher education in Kazakhstan is to train highly competitive, innovatively advanced specialists who are able to think creatively and work as highly professional personnel of Kazakhstani society.

Key words: intellectual nation, mass media, informational development, intellectual society, partners.

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Ақпараттық-коммуникациялық технологиялар: шетелдік тәжірибе және ұлттық модель

«XXI ғасырға қазіргі заманғы қоғамды жаңғыртудың жаңа бағыты ретінде «зияткерлік ұлттың» қалыптасуы тән; бұл ретте зияткерлік тұлға әлеуметтік-экономикалық даму факторы ретінде көрінеді. Қазақстанға әлеуметтік-экономикалық салада толық жаңғырту маңызды бағыт болып табылатын стратегиялық міндетті іске асыру аса маңызды міндет болып табылады. Бұл міндет әлемнің бірқатар дамушы елдеріне де тән, мұнда қоғамды жаңғырту шеңберіндегі негізгі аспект қазіргі заманғы әлеуметтік-экономикалық формацияны қайта ойластыру және қайта құру үшін жаңа инновациялық институттар құру болып табылады.

Модернизация жаңа еңбек бөлінісімен байланысты зияткерлік еңбек сияқты салаларға, атап айтсақ, білім экономикасы мен жаңа ақпараттық қоғаммен байланысты ғылыми және мәдени сала ретінде қолданылады.

Ғылымның алдына пәнаралық зерттеулерді белсенді жүргізу, әлеуметтік-гуманитарлық және әлеуметтік-саяси ғылымдарды ықпалдастыру қажеттілігін болжайтын Зияткерлік қоғамды қалыптастыру проблемасын шешу жөнінде жаңа міндет қойылып отыр.

Қазақстанның алдында, басқа дамушы елдер сияқты, жаңа экономиканың негізі зияткерлік әлеует, жоғары білім берудің жоғары бәсекеге қабілетті жүйесі және инновациялық ілгері дамыған әлеуметтік-мәдени инфрақұрылым болып табылатын болашақ қоғамына айналу стратегиялық міндеті қойылады. Әлеуметтік-экономикалық формацияның қазіргі даму кезеңінде жоғары білім экономикалық сектормен сәтті үйлеседі, ал адами ресурстар өнеркәсіпте, ғылымда, мәдениетте және экономика мен әлеуметтік саланың басқа салаларында жаңа өнімдерді ашуға, құруға инновациялық үлес қосатын басты құндылық болып табылады. Осыған байланысты Қазақстандағы жоғары білім берудің маңызды миссиясы қазақстандық қоғамның жоғары кәсіби кадрлары ретінде шығармашылық ойлауға және жұмыс істеуге қабілетті жоғары бәсекеге қабілетті инновациялық озық мамандарды даярлау болып табылады.

Түйін сөздер: зияткерлік ұлт, БАҚ, ақпараттық даму, зияткерлік еңбек, ақпараттық қоғам.

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Информационно-коммуникационные технологии: зарубежный опыт и национальная модель

XXI веку характерно формирование «интеллектуальной нации» как новое направление модернизации современного общества, при этом интеллектуальная личность выступает как фактор социально-экономического развития. Для Казахстана наиболее важным является реализовать Стратегическую задачу, где основным направлением является полная модернизация в социально-экономической сфере. Данная задача характерна и для ряда развивающихся стран мира, где ключевым аспектом в рамках модернизации общества выступает создание новых инновационных институтов для переосмысления и воссоздания современной социально-экономической формации.

Модернизация распространяется на такие сферы, как интеллектуальный труд, связанный с новым разделением труда; научная и культурная сфера, связанные с экономикой знаний и новым информационным обществом.

Таким образом, перед наукой стоит новая задача по решению проблемы формирования интеллектуального общества, что предполагает необходимость активного проведения междисциплинарных исследований, интеграции социогуманитарных и социально-политических наук.

Перед Казахстаном, как и перед другими развивающимися странами, ставится стратегическая задача стать обществом будущего, в котором основой новой экономики является интеллектуальный потенциал, высококонкурентная система высшего образования и инновационно продвинутой социокультурной инфраструктура. На современном этапе развития общественно-экономической формации высшее образование успешно коррелируется с экономическим сектором, а человеческие ресурсы являются главной ценностью, вносящей инновационный вклад в открытие, создание новых продуктов в промышленности, науке, культуре и других отраслях экономики и социальной сферы. В этой связи важной миссией высшего образования в Казахстане является подготовка высококонкурентных инновационно продвинутых специалистов, умеющих творчески мыслить и работать, как высокопрофессиональные кадры казахстанского общества.

Ключевые слова: интеллектуальная нация, средства массовой информации, информационное развитие, интеллектуальный труд, информационное общество.

Introduction

The choice of intellectual capital is the way of compliance to the requirements of entering the club of world competitive countries. Since this project is devoted to the problems of humanitarian technologies development aimed at investing in the development of Kazakhstan knowledge society, the researches on the economic development of the country through intellectual investment in the world policy are taken as the basis. Human intellectual potential in these scientific studies is considered as an investment. Therefore, it is very important to study and analyse the mechanisms of innovative tasks solutions to improve the competitiveness of social and economic sector of the country by attracting investments in the development of the country's knowledge society, development of methods for its effective implementation and evaluation system. The strategic objective for Kazakhstan, as well as for other developing countries, is to conduct an overall modernization, in terms of which not only institutes and mechanisms of modern society, but the modern

society itself will be created. Nowadays a new division of labour is being formed - in the sphere of intellectual labour, in the sphere of scientific and cultural production and service – new knowledge economy and information society are being formed.

Kazakhstan, in collaboration with its partners, can and should make every effort to enter the society of the future. Aggregate state competitiveness in the global economy and the ability of sustainable development depend on three strategic resources. The first strategic resource is natural wealth, namely: ground, water, mineral resources, woods, etc. The second strategic resource is material and technical base and financial capital; here the main points are existing production equipment, factory buildings, machinery, funds, quality and quantity of various material components of the country's activity. The third strategic resource is manpower resources - people. It is obvious that the level of human resources development, the level of education and culture are the main factors for economy and society development.

During the development of the industrialized countries of the world, a post-industrial socio-economic formation was formed. Later, there was a gradual transition to a new economy, as evidenced by the development of the knowledge economy, innovation, including new technologies, global information systems, and an intellectually advanced labor economy.

Literature Review.

The authors of this scientific publication have been working in three directions. The first one is an analysis of works of domestic and foreign authors on the study of humanitarian technologies. It was necessary to determine the definition of the concept of "humanitarian technologies" and their influence on the formation of intellectual society. Also systematic and comparative analysis of the works of prominent scientists who conducted the research in the field of intellectual investments, intangible assets, economic freedom, political freedom, mass communication and public interests, political discourse and metaphoric has been performed.

The intellectual component is a factor in enhancing the transition from industrial to post-industrial society. So, due to the development of intellectual activity, an increase in the technological level of production and the spread of modern information and communication technologies, there is an increase in added value in the country's economy (Adamadziev K. R., Adamadzieva A. K., Magomedgadzhiev S., Hajiyev, N. K., & Omarova, E. S., 2003). Analysis of achievements of developed countries shows that their high competitiveness and economic growth are mainly determined by the efficiency of processes of creation and use of knowledge. Currently in industrialized countries up to 80-95% of gross domestic product fall to the share of new knowledge embodied in equipment and technologies (Astakhova T. & Tolkacheva E., 2006).

Important factors of economic growth, according to foreign scientists, are dynamic development of information and communication technologies, digitalization, e-commerce, new scientific discoveries, technological innovations, expansion of mobile communications and business space. The modern economy based on advanced information technologies, new scientific knowledge is expressed in new terms, such as «new economy», «information-network economy», «knowledge economy» (or «knowledge industry»). In other words, an important technological feature of the development of the modern world economy is the widespread introduction of information and communication

technologies (ICT) into all spheres of the economy and everyday life. Informational and technological breakthroughs in the process of informatization of the economy determine a single self-accelerating process. As a result of the development of ICT, the modernization of the technological base of production is in the process of constant modernization, and the acceleration of economic growth is based on diversifying the structure of the economy, developing non-capital-intensive sectors and information and communication technologies. (Astakhova T. & Tolkacheva E., 2006).

Material and Methods.

High technologies are a cutting edge of human thought, and the degree of responsibility of those who generates, develops, promotes, or borrows them is immeasurably high in terms of international integration. Communicative incompetence borders with professional ignorance in the age globalization. The pace of international communications is extremely high and it requires high efficiency of interaction, mobility as well as impeccable accuracy of information transmitted. Man-made disasters are the highest fee for incompetence in the XXI century (Dzhilkibaeva A.K., 2015).

Thus, the globalization phenomenon is beyond purely economic frameworks, in which it tends to be interpreted by many researchers of the subject and which covers almost all spheres of public activity, including politics, ideology, culture, lifestyle as well as the very conditions of human existence (Clement W., Hammerer G. & Aussagen Z., 1995). Accelerating the processes of receiving, distributing and the use of new knowledge in society is determined by the development of information technology. A.K. Dzhilkibaeva, a senior finance expert of the Centre of Scientific Economic Expertise of «Economic Research Institute» JSC notes (that in the past decade information and communication technologies in the society take up stronger positions, entering not only everyday life of the population, but almost all spheres of economic and social sectors. The role of information, knowledge and technology, which are the key components of information society, are growing rapidly. Developed and many developing countries, recognizing the importance of information society and development of information and communication technologies within long-term economic growth, take active positions in development of ICT sector as one of the key areas of public policy. The countries that have focused their efforts on the development of information and communication technologies today have provided

themselves with increase of productivity and quality of governance. Moreover, the availability of a wide range of information services had a positive impact on the development of human capital, promoting the growth of competitiveness of the states (Bounfour A., 2005).

One of the main objectives of the ICT industry is to create a digital transport environment to support informatization processes, to develop modern telecommunication infrastructure and its integration with the infrastructure of other states. Therefore, development of transit potential in the field of information technologies and integration of national economy into the global environment also act as an important task and one of the priorities of infrastructure development indicated in the strategy.

Thus, the tasks, specified by the President in “Kazakhstan – 2050” strategy confirms the importance and role of ICT development in achieving long-term growth of the economy of our state. In terms of innovation, development institutions were established and a task of creating and implementation of industrial and innovation development was first set in Kazakhstan. All this was quite a strong base for initiating “Intellectual Nation-2020” program by the President of our country. One of the most important ways of bringing the state program aimed at formation of intellectual nation to people is Mass Media. Usually it is television. Due to visuality, presence effect and impact on emotional perception television has become one of the main allies of the state in the process of formation of intellectual nation. The Internet takes the second place. We cannot imagine modern processes of information transmission without the World Wide Web. Innovative processes in Kazakhstan education was reflected in the variety of types and models of educational institutions. Development of proprietary training courses was carried out. The range of educational developing technologies expanded, and contacts with foreign teachers were established. Knowledge is an essential factor human society development, and information technologies are the basic tools of society informatization. Development of information technologies, development of World Wide Web, global, regional and local computer networks have created a platform for knowledge management as an intangible asset.

Thus, modern information technologies are becoming a binding condition to simplify working with knowledge. They allow faster dissemination of knowledge, facilitate the effective operation of any organization due to employees’ knowledge, and create new ways of knowledge management and

generation. Researchers have identified three classes of working techniques with knowledge: technologies aimed at creating knowledge through processing and analysis of information, technologies aimed at discovering and studying knowledge by extracting knowledge from new sources of knowledge and technologies aimed at knowledge distribution within a system or a network (Bukalov C.,1995).

Mass media is an independent industry, aimed at shaping public opinion, using organizational and technical systems that provide rapid transmission of information and its mass replication. Mass media is a public facility. It not only informs consumers but also shapers public opinion, thus affecting propaganda and spread of the above mentioned indicators (Kurochkin A. (2006).

Mass media is of great importance in widespread political communication processes, in formation of necessary information and communication space, in successful implementation of public relations, in putting many of those discussions on the agenda.

However, the media is viewed in research as an information market, and not as an activity of political communication. This is the peculiarity of the media, we can say that it is studied as the business market, providing the target audience with products of mass media (Kulsarieva A.T. & Zhumashova J.A. (2012). However, this method does not disclose the actual activity of channels of mass information and communications in full.

In Europe, the media began to lose their positions in the information market. On the agenda was the question of reducing the number of state media of mass communication. At that time European Union Decree was signed, which says: since information is one of the forms of market goods, it should not be funded by tax revenues. But, as the world practice shows, the mass media of public orientation is still in demand (Lukyanov D.V.,2007).

It is known that in the future the number of new players in media sector will increase on global level. Restructurization in the field of mass media, elimination of state control is the main goal of politicians and political advisers, political technologists and other experts in the field of mass media.

Expansion of mass media field and moving aside the policy, reducing the number of public mass media have led to changes in methods and technologies, implementing information and communication processes.

Impact of global mass media on political, economic, scientific and technical factors of society and national characteristics in the information and

communication space became the basis for the development of political communication in a new direction (Bounfour A., 2005). Further we will consider generality and particularity of international experience in the development of political communication studies.

Mass media affect national integration: provide internal and international market links; stimulate demand for modern services and goods; affect introduction of modern values and methods in everyday and healthy lifestyle, agriculture, industry.

Differences in power and possibilities of mass media of developed and developing countries create not only conceptual, but political difficulties. The idea of “new global information order” is a good example of it (Zhuravlev V.A., 2009).

Results and Discussion.

The global system of mass communication is controlled by the developed Western countries. For example, the spread of world events is controlled by leading television networks as “Associated Press”, “United Press International”, “New York Times”, “Newsweek”, “CBS”, “CNN”, “NBC”, “ABC”. In addition, Western countries, managing technologies of production and distribution of television and radio programs, have a significant impact on the position of mass communication in developing countries.

Therefore, the concept of a “new global information order” in 1978 was considered at the international level and had been officially adopted in documents of UN General Assembly and General Conference of UNESCO. The driving forces and social progress that help to improve the level and quality of life of the population are communications, information and knowledge. In traditional or modern forms, ICTs provide new and reliable development opportunities around the world.

However, for the least developed countries full access and exchange of information is limited, which deprives them of the chance for long-term and sustainable development prospects. Communication has a double challenge - to promote the development of economy and mentality. Its implementation is associated with multicultural factors and openness, sustainable development strategy, creation of the atmosphere of trust in the society. For Kazakhstan the development of information and communication technologies in general and satellite technologies in particular has become one of the key factors in resolving issues of competitiveness. As you know, one of the main areas in implementation the program of forced industrial and innovative development of the Republic of Kazakhstan till 2014 is the

development of communicative technologies and training of highly qualified specialists in this field (Riley, A., 2010).

According to the International Telecommunication Union (ITU), which sets standards in the field of information and communication technologies (ICT), it is a specialized organization of the United Nations. In 2012, according to the assessment of the level of development of the information society in the world ranking of ICT development, Russia is one point higher than the Republic of Kazakhstan. According to the ICT index, Kazakhstan took 55th place, Russia - 56th (Esim G., 2011). The leader is Sweden, which took first place in the world ranking. Singapore is in second place, Finland in third.

It should be noted that the index was developed in 2007 based on 11 indicators. The index combines these indicators into a single a criterion that aims to compare global progress in ICT development. These criteria at global, regional and national levels can be used as benchmarking tools. These indicators relate to the access and use of ICTs, as well as to the practical knowledge of new technologies of the population among the analyzed countries.

In the city of Astana, the Information Technologies Development Fund was established as part of the communication development strategy. The mission of the Fund is to help Kazakhstanis to realize innovative projects. This year already there will be a contest of “start up projects”. Winners will receive funds for implementation of the ideas as well as the possibility to complete intensive training course on the basics of entrepreneurship. Both teams and individuals, who have undergone the procedure of evaluation and proven the commercial potential of their product or technology solution, may participate. Such communication services providers as “Kazakhtelecom”, “Kcell” and “Kar-Tel” will help heavily the ICT development fund. Such funds have already been working successfully the United States and Europe. One of the demonstrative examples is “Y combinatory” in the USA. Having invested 18 thousand dollars to DropBox data storage service, the fund specialists have established a company, whose capitalization at present reached 4 billion dollars.

Mass media is a field that defines and shapes intellectual values. Therefore, country’s development, spiritual prosperity of people, nation’s consciousness-raising, improving mass thinking and examination of public opinion is at first performed, created and implemented through the Mass media (Kenzhegaraev N.D., 2012). In this regard, Kazakh press is entrusted to perform a specific mission,

which is to determine information direction leading from intellectual potential to national intelligence, communication channel and communication mainstream. Today national publications have a priority direction – it is a loyalty to national goals and riches, fair treatment for people, care of spiritual values.

Conclusion.

Sovereign Kazakhstan showed impressive samples of new statehood, social stability, internal agreement and continuing development of economy and political system. It is an undeniable fact, proving scientifically verification, foresight and continued success of the President's political course, supported by all the people of Kazakhstan.

The problem of formation of intellectual society set new challenges to science; they involve the need for collaborative researches, interdisciplinary links between socio-humanitarian and socio-political sciences for the purposes of spiritual development of society.

Proceeding from the above, we can make the following conclusions:

1. Today's youth see people received Kazakh education as the basis of future intellectual nation. It does not mean that education should be limited to one country; it should be aimed at the country's prosperity. A model of intellectual nation must include patriotic aspects – people should know their native language and culture. These requirements especially emerged during the work with focus groups conducted in the regions. Young people spare no time and effort on detailed study of spiritual values of their country.

2. National mode of intellectual nation assumes integration in the global scientific and educational processes. That is, a representative of intellectual nation should not be closed within one country. In order to create intellectual potential all the best foreign experience including social, economic and cultural crisis situations all over the world has to be used. It is here where Informational and communicative technologies (ICT) should work, covering all the spheres of economic and social fields. The role of information, knowledge and technology, which are the key components of information society, should grow rapidly. Availability of a number of information services must increase, which positively affects the development of human capital and which will promote competitiveness of Kazakhstan.

3. A model of intellectual society must include the development of science and scientific-research

institutions. It is impossible to form an intellectual nation without developing modern science and creating own scientific schools.

4. A model of intellectual nation implies continuing education starting from a kindergarten. The President of the Republic Nursultan Nazarbayev in his address clearly defined: "In order to become one of the world developed countries we need appropriate knowledge. Knowledge will make Kazakhstan one of the 50 developed world countries". "Balapan" program is focused on complete coverage of preschool children. It is planned to open 20 intellectual schools with enhanced studying of natural history and mathematics for talented children; these programs enable to lay the grounds for the formation of intellectual nation. The programs mentioned above are the beginning of our country's innovation development.

The organization of activities within these positions provides coordination of complex measures affecting the development of information policy of the country, equal access to information for all people, establishment of a sustainable dialogue between people and authorities, professional development of mass media means.

Besides, the studies conducted by the authors of this research work, have proved the readiness of Kazakh people to create intellectual nation and understanding the necessity of this historical choice. This is evidenced by young people's willingness to get a quality education, to develop, to become professionals in their field and to work honestly for the benefit of their Motherland.

To a certain extent, the media is a political instrument of society and the government, and is viewed from the position of promoting politically significant mass media. Consequently, the information load in the media presupposes the possibility and ability to activate the communicative potential aimed at establishing contacts between the population and the authorities, which should be a criterion for including the media in the political sphere. There are media outlets working in a different information field, outside the framework of political interests and behaviour of citizens. As for, for example, private media, their political component can be mixed with such areas of activity as education, culture and others. All this certifies the fact that the media in Kazakhstan is not only a social institution, but also a socio-political one.

Human capital - is the wealth of each state. Today a nation forming intellectual nation is a nation historically shaped and combined by spiritual, socio-economic, cultural and political ties. In order to form

a national intelligence, we need knowledgeable and competitive at the international level citizens. And the media's role in this matter is difficult to estimate.

The results of this research can be successfully used in the development of scientific concepts in the sphere of intellectual society development and development of intellectual potential; in implementation of the national information policy aimed at shaping public consciousness of a citizen of intellectual society; in implementation of comprehensive programs on strengthening Kazakh model in the way of intellectual society in the process of modernization; to use the information

and communication technologies affecting the development of Kazakhs political culture and form personal- national to mass public consciousness; in activities of national and international centres that use the achievements of humanitarian technologies social conflicts; in predicting prospects of becoming intellectual nation of the country.

Industrial and innovative development, establishment of an intellectual nation for Kazakh society is the truth, which will be implemented in the nearest future. From this perspective, Kazakh land will not only accept intellectual values but also produce and develop them itself.

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INTERCULTURAL SCHOLARLY DISCUSSION AS AN OBJECT OF METHODOLOGICAL MODELLING IN FLT

The article deals with the problems of methodological modeling of intercultural scientific discussion in a foreign language as an international academic measure implemented through intercultural academic interaction of representatives of various cultural, linguistic and research communities. For professional-branch communicative preparation of students of language specialties for effective participation in this scientific event in a foreign language it is necessary: a) to determine the conceptual content of the term “intercultural scientific discussion”; b) to identify the nomenclature of sequential fragmentation of intercultural communicative macro education in the micro education term on the basis of didactic-oriented content analysis of the system of activity for participants of intercultural scientific discussion in the socio-cultural academic role; c) to identify the main types of professional task assignments (in the context of international and national universities standards) created by a hierarchical system of foreign language for consistent and dynamic communicative and cognitive development of students as an equal participant of intercultural academic communication. At the same time, in the field of domestic linguistics, there is still a tendency to ignore the intercultural aspect of teaching discussions using methodological researches in Universities. This process continues in domestic science, despite the fact that such universal competencies as “communication” and “intercultural interaction” (in the formation of these competencies, the University plays a key role in language teaching), are manifested as educational results in all languages studied in the Universities.

Key words: intercultural academic communication, intercultural scientific discussion, socio-cultural academic roles, intercultural communicative macro and micro educations, professional-profile and cultural-oriented problem tasks.

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Мәдениетаралық талқылау FLT-дегі әдістемелік моделдеу нысаны ретінде

Мақалада әртүрлі мәдени, лингвистикалық және ғылыми қоғамдастықтар өкілдерінің мәдениаралық академиялық өзара әрекеттестігі арқылы жүзеге асырылатын халықаралық академиялық шара ретінде шет тіліндегі мәдениаралық ғылыми пікірталасты әдіснамалық модельдеу мәселелері қарастырылған. Шетел тіліндегі осы ғылыми іс-шараға тиімді қатысуға тілдік мамандықтар студенттерін кәсіби-салалық коммуникативті дайындау үшін: а) «мәдениетаралық ғылыми пікірталас» терминінің тұжырымдамалық мазмұнын анықтау; б) әлеуметтік-мәдени академиялық рөлдегі мәдениетаралық ғылыми пікірталасқа қатысушыларға арналған жүйенің дидактикалық-бағдарланған мазмұндық талдауының негізінде микро білім беру кезеңінде мәдениетаралық коммуникативті макро білім берудің дәйекті фрагментация номенклатурасын анықтау; в) студенттердің мәдениаралық академиялық коммуникацияның тең құқықты қатысушысы ретінде дәйекті және динамикалық коммуникативті-когнитивті дамуы үшін шет тілінің иерархиялық жүйесімен құрылған кәсіби тапсырмалар (халықаралық және ұлттық университеттер стандарттары аясында) негізгі түрлерін анықтау. Сонымен қатар, отандық лингвистика саласында университеттердегі әдістемелік зерттеулерді қолдана отырып, пікірталастарды оқытудың мәдениетаралық аспектісін елемеу тенденциясы сақталуда. Бұл үрдіс отандық ғылымда жалғасуда, «коммуникация» және «мәдениетаралық өзара іс-қимыл» сияқты әмбебап құзыреттіліктер (бұл құзыреттіліктің қалыптасуында университет тілді оқытуда шешуші рөл атқарады), барлық тілдерде білім беру нәтижелері ретінде көрінеді.

Түйін сөздер: мәдениаралық академиялық коммуникация, мәдениаралық ғылыми пікірталас, әлеуметтік-мәдени академиялық рөлдер, мәдениаралық коммуникативті макро және микро білім беру, кәсіби-профильдік және мәдени-бағытталған мәселелік тапсырмалар.

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Межкультурная дискуссия как объект методологического моделирования в FLT

В статье рассматриваются проблемы методологического моделирования межкультурной научной дискуссии на иностранном языке как международной академической меры, реализуемой через межкультурное академическое взаимодействие представителей различных культурных, лингвистических и исследовательских сообществ. Для профессионально-отраслевой коммуникативной подготовки студентов языковых специальностей к эффективному участию в данном научном мероприятии на иностранном языке необходимо: а) определить концептуальное содержание термина «межкультурная научная дискуссия»; б) выявить номенклатуру последовательной фрагментации межкультурного коммуникативного макрообразования в термине микрообразования на основе дидактико-ориентированного контент-анализа системы деятельности участников межкультурной научной дискуссии в социокультурной академической роли; в) определить основные типы профессиональных заданий (в контексте международных и национальных стандартов университетов), создаваемые иерархической системой иностранного языка для последовательного и динамичного коммуникативно-познавательного развития студентов как равноправных участников межкультурного академического общения. В то же время в отечественной лингвистике сохраняется тенденция игнорировать межкультурный аспект преподавания дискуссий с использованием методических исследований в университетах. Этот процесс продолжается в отечественной науке, несмотря на то, что такие универсальные компетенции, как «коммуникация» и «межкультурное взаимодействие» (в формировании этих компетенций университет играет ключевую роль в обучении языкам), проявляются как образовательные результаты на всех языках.

Ключевые слова: межкультурная академическая коммуникация, межкультурная научная дискуссия, социокультурные академические роли, межкультурное коммуникативное макро- и микрообразование, профессионально-профильные и культууроориентированные проблемные задачи.

Introduction

The need for active and productive participation of Kazakhstan in modern global civilization programs such as «Open Education» and «Open Science», «Open Innovations», «Opening to the World» set a number of challenges for higher education. They are: 1) in the context of cultural and civilized dialogue in the modern globalized world, where the contradictions of the geopolitical, cultural, linguistic, religious and political-economic nature in the context of information wars, in the worldview of a person; 2) training of specialists capable of effective professional intercultural interaction within the framework of social development.

For a long time, debate has been considered the most effective form of achieving the set tasks in controversial issues that arise in human life and are an integral part of humanitarian education and knowledge in the field of linguistic literacy. So far, the focus has been on general issues of the teaching methodology and the discussion of the methodological potential of this language form as a developer of communicative tools. Therefore, in the context of intercultural competence, dynamically focused on such levels of higher education as magistracy, doctoral studies, but special attention was not paid to the problems of formation and development of academic discussion in higher education (Muratov S.A., 1996). This article deals with the basics

of academic discussion in a foreign language, methodological modeling of the behavior of participants of scientific academic debate and international norms of interaction for the discussion in accordance with their social and cultural academic roles.

Literature Review.

In the 70s of the last century, there was a methodological interest in the study of debate in a foreign language. This event contributed to the publication of the first methodological works on discussion in the framework of teaching a foreign language. Later in the field of language pedagogy, this fact becomes the subject of research. As a result, P. B. Gurvich, E. V. Shantarina, N. E. V. Shuvalova, E. V. in Smirnova's works it became possible to define a certain set of discussion skills and offer forming and developing tasks on the basis of the studied foreign language material. The methodological significance of these works is still high. However, it should be noted that in the works of the above-mentioned authors were not paid attention to many objective and subjective reasons of intercultural aspect. Nevertheless, the fact of the possible creation of methodological approaches to teaching students through academic discussion remains doubtful. This is a very important aspect of the effectiveness of intercultural academic discussion. This issue is

further intensified in the context of the development of modern civilization, a multilingual and multicultural world. In addition, while striving for «Open Education», «Open Science», «Open Innovation», it is impossible not to pay due attention to this issue. At the same time, in the field of domestic linguistics, there is still a tendency to ignore the intercultural aspect of teaching discussions using methodological researches in Universities. This process continues in domestic science, despite the fact that such universal competencies as «communication» and «intercultural interaction» (in the formation of these competencies, the University plays a key role in language teaching), are manifested as educational results in all languages studied in the Universities.

Material and Methods.

In the process of intercultural scientific discussion, communicators solve many communicative and high communicative professional tasks:

- to analyze actual problems in the work of a particular scientific school and issues of interest from a scientific point of view (including certain parts of the discussion interaction) and the results.
- the possibility of research and scientific consensus on the most controversial conceptual rules.
- Establishing and maintaining cooperation for further professional communication with colleagues in virtual and non-virtual space, exchange of professional experience.

When modeling intercultural scientific discussion in the conditions of foreign internship of undergraduates, intercultural education through communicative connections should be considered as a micro level of education. According to the scientist (Popova T., 2015), analyze original materials, video recordings of scientific discussions (which took place in 2014-2018 at international conferences and scientific and methodological seminars in English or other languages) for organizers and other participants in scientific discussions included a list of intercultural macro- and micro levels of education through the use of communication links in order to achieve linguo-didactic tasks, as well as determine the range in performance of various sociocultural academic roles. At the initiative of the Council of Europe and the European Union, based on the expertise of international scientific and practical seminars, we have included the following socio-cultural academic roles:

- Chairman and / or Leading Organizer;
- Expert / experts;
- Moderator / group of moderators
- Facilitator/ group of facilitators;
- Representatives of scientific schools and national academic associations (Pustovalova O.S., 2001).

There are main macro and micro educational nomenclature common to most participants of international science workshops associated with their specific cross-cultural roles (Rukavishnikov L.A., 2003) – see table 1:

Table 1 – The system of activity for organizing scientific discussions:

Macro education	Micro education	Socio-cultural academic roles
To organize academic discussions based on the cultural and social background of the participants;	<ul style="list-style-type: none"> • to meet participants of scientific discussion as representatives of different cultural/ cultural-linguistic communities; • to interpret the relevance of scientific discussion topic; • to distinguish the problem parts of the academic debate; • to interpret organizational forms of interaction (if it is necessary); • to strict compliance with the temporary rules of academic interaction in the format of scientific discussion. 	<ul style="list-style-type: none"> • Presiding director/ organizer of the scientific discussion. • Invited Experts.
To present moderators, facilitators, experts to the audience.	<ul style="list-style-type: none"> • to use cultural and social formulas for moderators and experts properly; • to provide accurate information about the scientific achievements of experts and moderators, their valuable work in the real science and pedagogical activity. 	<ul style="list-style-type: none"> • Presiding director/ organizer of the scientific discussion. • Invited Experts.
The ability to summarize the results of intercultural research.	<ul style="list-style-type: none"> • to ask a number of research questions that require cooperation and collaboration in research and education. • to determine the main results obtained in during scientific discussion; • Express gratitude to the participants of the intercultural scientific debate organized to discuss the main development problems of modern Sciences 	<ul style="list-style-type: none"> • Presiding director/ organizer of the scientific discussion. • Invited Experts.
To express final words of gratitude on the results of intercultural scientific discussion.	<ul style="list-style-type: none"> to use polite forms of communication with representatives of academic communities correctly; • To thank for the opportunity to participate in cross-cultural scientific discussion, obtained in the intercultural academic relations; • To determine the importance of intercultural scientific discussion in the development of modern science; • To use appropriate non-verbal communication tools. 	<ul style="list-style-type: none"> • Presiding director/ organizer of the scientific discussion. • Invited Experts.

When studying intercultural scientific discussion in the intercultural aspect of modeling, it is necessary, first of all, to pay attention to the linguistic meaning of this term. Intercultural scientific discussion in this article is understood as a kind of discourse functioning in the language of the international professional and scientific events. The main goal of these events

(international conferences or seminars) is a collective assessment of theoretical and applied scientific results or analysis of the achievement of an academic consensus in the process of ethnic (supra-ethnic), regional, geopolitical, continental, religious and cultural-linguistic interaction between representatives of cultural and linguistic subcultures – see table 2:

Table 2 – Moderators and Facilitators Action System.

Macro education	Micro education	Socio-cultural academic roles
To establish contacts with the academic group, taking into account the academic degree and the socio-cultural role of the participant in the scientific discussion.	<ul style="list-style-type: none"> ● To apply social and cultural factors of the relationship to participants in intercultural academic interaction; ● Take into account the socio-cultural verbal and non-verbal features of the discursive activity of the participants as representatives of various academic linguistic and cultural communities. 	<ul style="list-style-type: none"> ● Moderators ● Facilitators
To create a favorable atmosphere for constructive discussion.	<ul style="list-style-type: none"> ● To apply social and cultural formulas of communication to the participants of intercultural academic interaction correctly; ● To help the participants of interaction discussion to follow the ethical norms of academic interaction and relate their communicative actions (verbal and non-verbal) with functional and cross-cultural composition in the audience; ● To interpret scientific opinions/rules that are difficult to understand; ● To use communicative and rational verbal means required to manage the process of scientific discussion; ● To use mediation as a means of overcoming communication barriers. 	<ul style="list-style-type: none"> ● Facilitators
To manage the process of academic discussion in professional intercultural communication.	<ul style="list-style-type: none"> ● Demonstrate what all participants of intercultural discussion are united; ● To formulate and ask specific questions about managing the implementation process in scientific discussion and determine the scientific positions of its participants; ● Use mediation as a means of eliminating communicative and cognitive deficiencies, overcoming terminological and conceptual misunderstandings; ● Provide active and equal opportunities for all participants in intercultural scientific discussion; ● To control the compliance with the time schedule of the discussion participants in a negotiated format; ● To act as a fraud respecting the code of ethics of a member of the international academic community; ● To use non-verbal communication means of academic communication, as well as modern technological means of achieving scientific enrichment effectively. 	<ul style="list-style-type: none"> ● Moderators ● Facilitators
To draw up the results of intercultural scientific discussion.	<ul style="list-style-type: none"> ● To use adequate discourse formulas to complete the debate; ● Define the main results obtained during the scientific discussion; ● Express gratitude to the participants in the intercultural scientific debate for discussing topical issues of modern Sciences. 	<ul style="list-style-type: none"> ● Moderators

In accordance with the current regulatory and methodological strategy of higher education, the participants of the scientific discussion in a foreign language acquire socio-cultural academic roles if they have mastered it before the master's and doctoral studies, as a specialty at the bachelor's level. And at

the master's level, it is planned to master academic roles by directing participants of interaction debate, but in doctoral studies this process will be mastered in the system of activities of academic roles, facilitators, moderators aimed at experts (Egorov V.V., 1999). However, it is connected with micro

education and professional foreign language that determine the communicative-pragmatic minimum of verbal and non-verbal thinking, combined with a specific macro education and linguo-cultural format (Glazov L.G., 2017).

Results and Discussion.

According to the statement of the expert in the field of intercultural communication Safonov V.V., the modeling of professional tasks must be based on the regulatory requirements for professional standards. We are talking about a professionally-oriented solution of problem-communicative tasks necessary for the rational and effective participation of undergraduate and graduate students in intercultural linguistics, which is important to carry out in a scientific environment with representatives of the academic community, where there is an integration of the competence approach and identification of problem positions. The above must comply with the regulatory and methodological requirements of the professional standard (Safonova, V.V. 2001). A teacher of professional and additional professional education (Amantai D., 2005) agrees with this opinion, who considers the importance of mastering the system of interactive discussions, especially in the context of intercultural communication.

It is important to note here that academic communication is a complex methodological system, which, in turn, requires the creation of a hierarchical system of professionally oriented problem communication tasks for intercultural academic communication in order to prepare students of language specialties (Zasurskiy I., 1996). Therefore, when modeling intercultural scientific discussion of linguo-didactic purpose in this issue it is rational to use the following:

1. Cultural-oriented communicative tests (B2) (aimed at developing the ability of the communicative-linguistic competence to select adequate linguistic means of expression in debates related to in-

tercultural discussion);

2. Professionally-oriented cultural, educational and search tasks (contributing to the development of control of verbal and non-verbal activities of participants for intercultural scientific discussion in foreign language, the generalization of their communicative and pragmatic observations, the definition and generalization of the activities of participants for the scientific discussion and the Chief-organizer of the scientific seminar, moderators and facilitators in the case perform their academic functions);

3. Professionally oriented tasks of a communicative and pragmatic nature. It should be noted here that this implies the search for ways to overcome the communicative and cognitive properties characteristic of Kazakhs at the time of communication with representatives of other linguistic cultures, as well as, accordingly, the solution of professional and communicative tasks that arise in the process of interaction;

4. According to a specialist in the field of intercultural interaction, educational role-playing games are needed to study socio-cultural academic roles (Zimenko, 1999);

5. In the process of a communicative event, which is characterized by well-established and strictly regulated rules of the academic game, it is important to conduct a case study during the simulation of a scientific seminar.

Conclusion.

The necessary prerequisites for modeling the system of teaching students and undergraduates intercultural communication with representatives of various linguistic and cultural academic communities in a foreign language are linguistic and cultural studies and studies of intercultural academic discussion in combination with the main sociocultural academic roles. The effectiveness of the results can be achieved by solving professionally oriented problem-communication tasks.

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BACKGROUND FOR FORMING AN INNOVATIVE MODEL OF ENTERPRISE DEVELOPMENT IN KAZAKHSTAN

The scientific article examines the issues and prerequisites for the need to create an innovative model of strategic development, where an important place is given to the state in improving the competitiveness of the RK on a regional and sectoral scale. Along with this, the mission of the state is to create conditions for the implementation and development of promising large-scale innovative projects operating in a safe environment. The construction of a strategic model of innovative growth is an objective necessity in improving the well-being of individual enterprises in the republic.

The above means that at the modern stage of development of Kazakhstani society, it is necessary to develop a national model of a strategy for innovation development of domestic enterprises in conditions of state regulation, which determines the target setting of scientific research in the presented article.

To achieve this goal, the authors of the article consider it necessary to perform such tasks as the study of the theoretical and methodological foundations of innovative development and approaches to the formation of an enterprise strategy based on innovation; study of domestic and foreign experience of effective innovative development of enterprises, identification and substantiation of priorities for innovative development of enterprises, ensuring the achievement of the set strategic goals; determination of the most effective ways and mechanisms for the development of innovative strategies, implemented by enterprises of Kazakhstan, through the use of economic and mathematical modeling and forecasting.

Key words: development strategy of Kazakhstan, state regulation, innovative development, competitiveness of enterprises, innovative model of economic growth, strategic management, knowledge-based economy.

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Қазақстан кәсіпорындарын дамытудың инновациялық моделін қалыптастырудың алғышарттары

Ғылыми мақалада ҚР бәсекеге қабілеттілігін өңірлік және салалық ауқымда арттыру ісінде мемлекетке маңызды орын берілетін стратегиялық дамудың инновациялық моделін құру қажеттілігінің мәселелері мен алғышарттары қарастырылады. Бұл ретте мемлекеттің рөлі қауіпсіз ортада жұмыс істейтін перспективалы ірі ауқымды инновациялық жобаларды енгізу және дамыту үшін жағдай жасау болып табылады. Инновациялық өсудің стратегиялық моделін құру республикадағы жекелеген кәсіпорындардың әл-ауқатын арттыру ісінде объективті қажеттілік болып табылады.

Жоғарыда айтылғандар қазақстандық қоғам дамуының қазіргі кезеңінде мемлекеттік реттеу жағдайында отандық кәсіпорындардың инновациялық даму стратегиясының ұлттық моделін әзірлеу қажет екенін білдіреді, бұл ұсынылған мақалада ғылыми зерттеудің мақсатты белгіленуін айқындайды.

Қойылған мақсатқа жету үшін мақала авторлары инновациялық дамудың теориялық және әдіснамалық негіздерін және инновацияларға негізделген кәсіпорындардың стратегиясын қалыптастыру тәсілдерін зерттеу; кәсіпорындардың тиімді инновациялық дамуының отандық және шетелдік тәжірибесін зерттеу, стратегиялық мақсаттарға қол жеткізуді қамтамасыз ететін кәсіпорындардың инновациялық даму басымдықтарын анықтау және негіздеу сияқты міндеттерді орындау қажет деп санайды; экономикалық-математикалық модельдеу мен болжауды пайдалану арқылы Қазақстан кәсіпорындары іске асыратын инновациялық стратегияларды дамытудың неғұрлым тиімді жолдары мен тетіктерін айқындау.

Түйін сөздер: Қазақстанның Даму стратегиясы, мемлекеттік реттеу, инновациялық даму, кәсіпорындардың бәсекеге қабілеттілігі, экономикалық өсудің инновациялық моделі, Стратегиялық менеджмент, ғылымды қажетсінетін экономика.

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Предпосылки для формирования инновационной модели развития предприятий Казахстана

В научной статье рассматриваются вопросы и предпосылки необходимости создания инновационной модели стратегического развития, где важное место отводится государству в деле повышения конкурентоспособности РК в региональном и отраслевом масштабах. При этом роль государства заключается в создании условий для внедрения и развития перспективных крупномасштабных инновационных проектов, работающих в безопасной среде. Построение же стратегической модели инновационного роста выступает объективной необходимостью в деле повышения благополучия отдельно взятых предприятий в республике.

Вышесказанное означает, что на современном этапе развития казахстанского общества необходима разработка национальной модели стратегии инновационного развития отечественных предприятий в условиях государственного регулирования, что определяет целевую установку научного исследования в представленной статье.

Для достижения поставленной цели авторы статьи считают необходимым выполнение таких задач, как исследование теоретико-методологических основ инновационного развития и подходов к формированию стратегии предприятий на основе инноваций; изучение отечественного и зарубежного опыта эффективного инновационного развития предприятий, выявление и обоснование приоритетов инновационного развития предприятий, обеспечивающих достижение поставленных стратегических целей; определение наиболее эффективных путей и механизмов развития инновационных стратегий, реализуемых предприятиями Казахстана путем использования экономико-математического моделирования и прогнозирования.

Ключевые слова: стратегия развития Казахстана, государственное регулирование, инновационное развитие, конкурентоспособность предприятий, инновационная модель экономического роста, стратегический менеджмент, наукоемкая экономика.

Introduction

In the first President' Address for 2012 a goal of building in Kazakhstan «a welfare society based on a strong state, developed economy and opportunities for universal labor» was set as priority (Strategiya «Kazakhstan – 2050», 2012).

In the state importance of the report «Kazakhstan's path – 2050: Common goal, common interests, common future», the first President of the RK also stressed that our country should develop in such a way as the trends in the world economy determine, «it is important to adjust and strengthen the trend of innovative industrialization to ensure sustainable development of the country for the principles of a knowledge-based economy» (Nazarbayev N.A., 2014).

It is known that the introduction of innovations is the main way to increase the competitiveness of enterprises, to maintain high rates of development and the level of their profitability. However, innovations are a source of development only if they are effectively used and a favorable environment for implementation is created. In this regard, strategic management of the innovative development of enterprises is of particular importance, which orientates production activities to consumer requests, allows for more flexible response and timely changes, and achieves competitive advantages in a strategic perspective. Along with

the state plays an important role, especially when it comes to key industries of strategic importance and impact on the rate of qualitative growth of the country's economy.

The article's core idea is to reason the necessity to formulate recommendations of scientific, methodological and practical character for creating an innovative model for the development strategy of Kazakhstani enterprises, where the regulatory role of the state, supporting strategically important new breakthrough projects across the country, is of great importance.

The article proposes a modern analytical assessment of the strategic activities of enterprises of the RK, oriented and capable of introducing innovative projects, which should ensure the positive dynamics of Kazakhstan's competitiveness on a global scale.

Literature review.

The works of many foreign and domestic scientists and economists are devoted to the issues of innovative development of enterprises. Among foreign researchers, the works of Schumpeter J., Santo B., Zavalin P.N. should be noted. Fatkhutdinova R.A., Trifilova A.A., Kochetkova S.V., Maksimova Yu. Et al. (Shumpeter J., 2007; Santo B., 1990; Zavalin P.N., 2014; Fathutdinov

R.A., 2008; Trifilova A.A., 2005; Kochetkov S.V., 2006; Maksimov YU., 2006)

The research of Kazakh scientists-economists is devoted to the problems of innovative development, among which are the works of Aubakirova Zh.Ya., Kupeshova S.T., Mutanov G.M., Mukhamediev B.M., Mukhtarova K.S., Sabden O. (Aubakirova ZH.YA., Aitbembetova A.B., 2014; Kupeshova S.T., 2011; Mutanov G.M., 2012; Mutanov G.M., 2014; Muhamediev B.M., 2014; Muhtarova K.S., Myltykbaeva A.T., Asanova A.D., 2016; Mukhtarova K., 2014; Mukhtarova, K., Yesbolganova, G., 2018; Mukhtarova K., Myltykbaeva A., 2016; Muhtarova K.S., Myltykbaeva A.T., Nurmagambetova A.M., 2016; Mukhtarova K.S., Kupeshova S.T., 2015; Mukhtarova K.S., Ashirbekova L.Zh., 2013; Mukhtarova K.S., Kupeshova S.T., 2013; Sabden O., 2009; Mukhtarova, K., Kupeshova, S., Ziyadin, S., Doszhan, R., 2018), etc.

Therefore, historically, the formation of the theoretical basis of innovation studies started at the beginning of 20th century, one of the founders of which is the Austrian economist Josef Schumpeter. The renowned scientist and economist in the sphere of innovation management Schumpeter Jozef became a pioneer in the study of the problems of innovation development within the framework of society as a whole and the enterprise separately. So, he considered innovation as new combination processes resulting from the restructuring of the production activities of the enterprise (including updating the personnel policy - the authors' note). In his opinion, the restructuring of production is accompanied by such innovative processes as the introduction of new technologies, the use of new raw materials, new products, and, accordingly, the emergence of new markets for the production and sale of products. (Shumpeter J., 2007).

Another researcher B. Santo considers innovation through the prism of economic benefit: innovation as «a social, technical and economic process that, through the practical use of ideas and inventions, leads to the creation of products and technologies that are better in terms of properties, and if it is focused on economic benefits, profit, its appearance on the market can bring additional income» (Santo B., 1990).

OECD (2005) defines innovation as the introduction of a new product or significant improvement of it that leads to a new product (product or service), process, new marketing strategy, organizational strategy, new business strategy, organization management, or new external relationships (Dorin Maiera, Adela Mariana Vadastreanu, Timo Keppler, Thorsten Eidenmuller Andreea Maier, 2015).

Various authors, whose works are published in foreign journals, peer-reviewed in Scopus databases, have also paid attention to innovations introduced in enterprises. In particular, the famous scientist-practitioner in the sphere of innovation policy Marcin V. Staniewsky investigated the factors influencing the innovative activity of an enterprise and built a model for assessing the level of influence of innovation in the activity of an enterprise (Marcin W. Staniewski., 2016).

Another representative of foreign science in this area, A. Khazanchi, bases his research on the conviction that the introduction of innovations contributes to maintaining profitability, gaining a competitive advantage and long-term operation of an enterprise (Khazanchi, S., Lewis, M. W., Boyer, K. K., 2007); and the foreign scientist K. Talke – on the fact that innovation is the main factor affecting the efficiency of the enterprise. In his opinion, the more innovations are introduced at the enterprise, the higher the efficiency of its development (Talke, K., Salomo, S., Kock, A., 2011).

Scientist Metts G.A. in his research he paid special attention to the aspects of strategic development and importance of innovation in the formation of an enterprise (Metts, G.A., 2011).

Among the scientists of the Russian Federation, there are also numerous studies in various areas of innovative development. So, Zavalin P.N. considers innovation in terms of cost savings. The study of innovative development, according to the expert, boils down to the following results, which are accompanied by creative processes. This can be accompanied in the form of newly created consumer values, which, due to their importance, are capable of being realized in the future. The foreign expert believes that innovation also requires individuals or organizations using innovative methods to change old habits and stereotypes in their activities.

In addition, the concept of innovation, the Russian scientist continues his opinion, extends to such objects as a new product (or service), new production technologies, as well as the use of innovations in various areas of production activity - in the organizational sphere, in the field of financial work, in scientific research activities and other areas where improvement becomes possible, which provides cost savings or the creation of conditions for such savings (Zavalin P.N., 2014).

Fatkhutdinov R.A. also defines innovation as obtaining an effective result in many areas of the enterprise. Thus, a well-known Russian scientist-economist believes that when we talk about innovations, we mean the final result of the introduction of

innovative processes in order to change the object of management and, accordingly, to obtain such types of effects as economic, social, scientific and technical, ecological and other kinds of effects. (Fathutdinov R.A., 2008).

As for domestic researchers, their field of scientific activity is devoted to the development of innovations in individual regions and industries, the attraction of intellectual property objects into economic circulation, etc. For example, the famous Kazakhstani scientist Orazaly Sabden noted innovation as a completely new process, where the ideas and invention acquire a new economic content (Sabden O., 2009).

Kazakh scientist Mutanov G.M. also widely explores the issues of innovative development, where in the most general form he understands innovation as implemented innovation that provides a qualitative change in processes, products and services, and what is defined as innovation (Mutanov G.M., 2012; Mutanov G.M., 2013).

There is also a group of domestic scientists who have devoted a number of studies of innovations in the regional aspect, in which the emphasis is placed on the study of the ranking of regions of Kazakhstan, their profile and development strategy (Mukhtarova K., Myltykbayeva A., 2016; Muhtarova K.S., Myltykbaeva A.T., Nurmagambetova A.M., 2016; Mukhtarova K.S., Kupeshova S.T., 2015; Mukhtarova K.S., Ashirbekova L.Zh., 2013; Mukhtarova K.S., Kupeshova S.T., 2013).

The list of the above studies is far from complete, since the topic «innovation» is quite popular and relevant both among foreign and domestic specialists, scientists and practitioners. In general, we can come to an unambiguous conclusion that modern trends in scientific research are aimed mainly at studying innovative components, such as labor, financial and material resources, human and production potential, the process of developing and implementing the achievements of technological and scientific progress and practical activities for enterprise management. Meanwhile, topical issues of managing innovative development at enterprises, including the problems of increasing the efficiency of their competitive behavior, choosing alternative and priority directions of the strategy, taking into account the national specifics of the development of the Kazakhstan's economy, have not been studied, which has led to the need for in-depth development of this issue.

In world practice, there are various analogues of research devoted to the innovative strategy of enterprise development in different sectors of the

economy (L. Ermolina, L. Ilyina «Problems and High-Priority Directions of Realization of Innovative Strategy of Development of Fuel and Energy Complex Enterprises», Russia, 2017 y.; Xin Zhu, Ying Li «Research on the Difficulties and Development Strategy for the Construction of Innovative Enterprises», China, 2013; Verity J. «Innovative Perspectives on Strategy», UK, 2012 y.; Klaus North, G. Varvakis. «Competitive Strategies for Small and Medium Enterprises», Germany, 2016 y. and others).

Nevertheless, both in foreign and Kazakhstani projects on the implementation innovative development perspective, the studies are of a scattered nature, aimed at individual sectors of the economy. These studies are not adapted to the Kazakh practice of strategic management. Therefore, we can confidently assert that this problem in the research market does not have a deep and broad study, which is important for the national economy of Kazakhstan.

Materials and methods.

When conducting scientific analysis, it is necessary to use the research information base, which should include the regulatory legal acts of the Republic of Kazakhstan, data from official statistics of Kazakhstan, reporting data on individual Kazakhstani enterprises and industries, information materials of periodicals and the Internet.

This scientific article recommends the inclusion of a systematic approach methodology using a wide range of general scientific methods and techniques, including: classification and typology, methods of comparative analysis, data grouping, expert assessments, economic, historical and logical analysis, methods of strategic planning and management, economic and mathematical programming, threshold estimates, graphical methods of data processing, etc.

Discussion and Results.

Based on the tasks outlined in the Industrial and Innovative Development Program of the RK for 2015-2019, the share of innovatively active enterprises should be up to 20% of the total number of enterprises in the country. It was in 2019. Unfortunately, according to the indicators of the statistical bulletin of the program, in 2015 the share of «innovatively active» enterprises out of all those operating in the country was only 8.1%, and in 2016 - 9.3%, that is, domestic enterprises are moving towards programmed 20% indicators of innovative growth at a slower pace. If we consider the share of innovatively active enterprises by sector of the economy,

then statistical data indicate the following: enterprises in the nuclear industry (41.2%), engineering industry (29.6%) and in the hydrocarbon sector of the economy (10.9%) (Pokazateli Gosudarstvennoi programmy industrial'no-innovacionnogo razvitiya Respubliki Kazakhstan na 2015-2019 gg.). In other sectors, there is a weak or complete absence of innovative development.

Official statistics indicate the absence of an innovation component in the strategic development program of most enterprises in Kazakhstan, which predetermined the need for a broader development of this field of activity and the development of a conceptual model of innovative growth in Kazakhstan. In addition, without effective intervention of the state mechanism for the introduction of innovations, especially at the macro level, the implementation of the Government Program and the Innovative Development Concept in the country is threatened, which determines the appropriateness of the leading role of the state of Kazakhstan. The project is important for improving state programs for innovative development of regions and sectors of the Kazakhstan's economy, since its results and main provisions (conclusions and recommendations) can be practically applicable and determine the expansion of the range of consumers – economic entities ready to develop a strategy based on innovations.

Thus, the authors of the article substantiate the importance of developing scientific, methodological and practical recommendations for the formation of a new model creation for starting a strategy for the development of enterprises in Kazakhstan, leading to innovative growth, in conditions of state regulation.

Conclusions.

In the article, the authors formulated the following conclusions, indicating the need:

- substantiation of the feasibility of forming a key and significant for Kazakhstani enterprises innovative development strategy through the use of their own economic and scientific and technical potential, the choice of alternative options for strategic development in the context of innovative management decisions;

- establishing an effective management system that allows mobilizing additional resources, ensuring the quality of strategic and operational decisions with a focus on the application of innovations;

- development of an innovative model for the strategic development of an enterprise, reflecting the type of its competitive behavior, the possibility of flexible adaptation of production and management systems to dynamically changing market conditions, as well as taking a leading position in the market of goods or services;

- designation of the role of the state in relation to regulation and support of new solutions, which should have a beneficial effect on the process of developing an effective model for the strategic development of Kazakhstani enterprises that have chosen an innovative path of development;

- development of recommendations and proposals for Kazakhstani enterprises, management structures and government agencies involved in the innovative development of Kazakhstan. These proposals should be based on the use of expert assessments and calculations, as well as economic and mathematical modeling and forecasting.

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ACTUAL PROBLEMS OF MODERN JOURNALISM

Journalism is transformed, there is an aggravated balance of the proportion of time and space of communication and information dimensions, there is a need to consider the form of the audience in a new way. The actual problems of world journalism, which have achieved freedom in moving away from the vices of ideology and dissemination of information, partially can not move away from the contradictions of human rights, information impartiality. In the context of the new century, the study of information presented by science, the state of its presentation, the identification of negatives and needs, the expected main step from the scientific journalistic Institute. At the same time, the historical method, comparative and expert actions form the basis of the research in the article. Scientific views are valuable because they offer deep approaches to the modern problem of journalism and solutions. Because the methodology of information dissemination is one of the main tasks common to human journalism, which is not divided into races, Nations, genders. The process of post-modernization of traditional genres of journalism in the category of information technology integration into a single information resources, information flow transition to neoclassicism, the growing number of scandals manipulative messaging and technological letter futuristic primitive, carefree, poor journalistic analysis it is not a secret. In addition, in the twenty-first century, there have been frequent violations of the rules of ethics in the media. For example, the state of monitoring and compliance with high standards in the news and media has been neglected, and theoretical and moral reintegration, ethical and professional competence have become commonplace in the field of journalism.

Key words: journalism, new media, convergent journalism, information, human, ideology.

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Қазіргі журналистиканың нақты мәселелері

Журналистика өзгерді, уақыт пен кеңістіктің арақатынасы мен ақпараттық өлшемдердің теңгерімі бар, аудитория формасын жанаша қарастыру қажет. Идеология мен ақпараттарды тарату жағымсыздығынан алшақтыққа қол жеткізіп, еркіндікке қол жеткізген әлемдік журналистиканың өзекті мәселелері адам құқықтарының қайшылықтарынан, ақпараттың бейтараптығынан ішінара алшақтай алмайды. Жаңа ғасыр жағдайында ғылым ұсынған ақпаратты зерттеу, оны ұсыну жағдайы, негативтер мен қажеттіліктерді анықтау, ғылыми журналис-тика институтынан күтілетін негізгі қадам. Сонымен бірге тарихи әдіс, салыстырмалы және сараптамалық әрекеттер мақаладағы зерттеудің негізін құрайды. Ғылыми көзқарастар заманауи журналистика мәселесіне терең көзқарастар мен шешімдер ұсынатындығымен құнды. Себебі ақпаратты тарату әдіснамасы нәсілдерге, ұлттарға, жыныстарға бөлінбейтін адамзат журналистикасына тән басты міндеттердің бірі. Ақпараттық технологиялардың біртұтас ақпараттық ресурстарға интеграциялану санатындағы дәстүрлі журналистика жанрларын модернизациялау процесі, ақпараттық ағымның неоклассикаға өтуі, манипуляциялық хабарламалар мен технологиялық хат футуристік қарабайыр, алаңсыз, нашар журналистік талдаулар санының өсуі құпия емес. Сонымен қатар, жиырма бірінші ғасырда бұқаралық ақпарат құралдарында әдеп ережелерін жиі бұзушылықтар орын алды. Мәселен, жаңалықтар мен бұқаралық ақпарат құралдарындағы мониторингтің және жоғары стандарттарға сәйкестіктің жай-күйі назардан тыс қалып, теориялық және моральдық реинтеграция, этикалық және кәсіби құзыреттілік журналистика саласында үйреншікті жағдайға айналды.

Түйін сөздер: журналистика, жаңа медиа, конвергентті журналистика, ақпарат, адам, идеология.

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Актуальные проблемы современной журналистики

Журналистика трансформируется, обостряется баланс соотношения времени и пространства коммуникации и информационных измерений, возникает необходимость по-новому взглянуть на форму аудитории. Актуальные проблемы мировой журналистики, добившейся свободы от пороков идеологии и распространения информации, частично не могут уйти от противоречий прав человека, информационной беспристрастности. В контексте нового века изучение информации, представленной наукой, состояния ее подачи, выявление негативов и потребностей – ожидаемый главный шаг от научно-журналистского института. В то же время исторический метод, сравнительные и экспертные действия составляют основу исследования статьи. Научные взгляды ценны тем, что они предлагают глубокие подходы к современной проблеме журналистики и ее решения. Потому что методология распространения информации – одна из основных задач, общих для человеческой журналистики, которая не делится на расы, нации, гендеры. Процесс постмодернизации традиционных жанров журналистики в категории интеграции информационных технологий в единые информационные ресурсы, переход информационного потока к неоклассицизму, рост числа скандалов, манипулятивных сообщений и технологических писем, футуристических примитивных, беззаботных, плохих журналистских анализов сейчас не секрет. Кроме того, в двадцать первом веке в средствах массовой информации были часты нарушения правил этики. Например, состояние мониторинга и соблюдения высоких стандартов в новостях и СМИ игнорировалось, а теоретическая и моральная реинтеграция, этическая и профессиональная компетентность стали обычным явлением в области журналистики.

Ключевые слова: журналистика, новые медиа, конвергентная журналистика, информация, человек, идеология.

Introduction

Journalism is a leading branch of society, combining theory and practice, combining psychological, social, political, economic and linguistic aspects in a symbiosis of scientific pedagogy and art. The industry lists the daily news on the basis of the formula “journalism-information-audience” and provides a communication algorithm for its presentation. There are at least two most important functions of modern journalism. This is, firstly, a means of shaping public opinion, and secondly, the relationship between society and government institutions. In general, the most important task of journalism is the gradual or immediate solution of global problems with the help of journalistic materials, a demonstration of their strengths and weaknesses. Professor of Moscow State University Zansursky Yu.N. concludes: “On a global scale, journalism in the world rises to a new level. It depends on several factors: firstly, due to the development of new information technologies, since this opens up a wide range of opportunities in the work of a journalist, leads to the continuous development of the media and communication media; secondly, it is caused by globalization”.

Indeed, the field of journalism is developing in the formation of a new information flow, a new media. In addition to the traditional, historical methods of information delivery of modern journalism,

new media, internet, social networking streams converged media platforms, digital media, information began to be reflected in the patterns in the rich diversity of content. Integration, which is a major contributor to the creation, collection and publication of information products, not only restructures the media and radically changes the way information is managed, but also creates textual, visual, audio, audiovisual, graphic, etc. has become the main source of new media capital consisting of elements (Amandosov T., 1998).

Literature Review.

The great Italian political thinker N. Machiavelli said: “Where the majority are nobles, those who claim to be part of the republic will not be able to realize their ideas until they eliminate one of them. He noticed that if wanted to turn a country with equal social status into a monarchy, it should turn the vast majority of those people into rich people. This means that journalists must meet certain social requirements in any form of government.

Eighty percent of Americans surveyed by the American Society of Newspaper Editors believe that “journalists are surprised by sensational stories because they think they’re selling a newspaper, but they don’t think it’s important news.” Another 85 percent of the population believes that “newspapers

often overstate some of the news to sell newspapers.” More than 80 percent believe that sensational stories get a lot of news not because they are important, but simply because they are interesting.

Researchers such as Mass Media theorists V. Whitehouse and B. McPherson agree that “students need to be exposed to the experiences of young people in the media business, beginning professionals (Branscomb A., 1996). “They must feel responsible for making ethical decisions and be able to communicate their views from the lowest levels of government (Brandtzaeg P.B., Luders M., Spangenberg J., Rath-Wiggins L., Folstad A., 2016). This is because in dilemmas, young professionals face daily problems such as injustice, one-sided views, sensations, conflicts of interest. Therefore, it is important to understand the form of the rules of dissemination of true and timely information, obedience to the laws of professional ethics, formed in the doctrine of journalism. In fact, ethical decision-making is a skill that is complemented by life experience. This is a quality that we have long had, as if we can speak, walk and develop intellectually (Danny Elliott, 2018). Newspapers, news networks and cable news channels are losing viewers and readers as alternative news sources appear. The quality of these sources varies from very bad to good. Even the most unreliable and disreputable sources of information attract viewers who can get their news from a major network or newspaper, so authoritative news competes with hostile theorists and providers called “fake news.”

Material and Methods.

Therefore, these laws will contribute to the recognition of the mission of the journalist in society, to increase its prestige and activity. Today, domestic journalism is developing at the forefront of global transformation. The current “Global Information Society” has proved to be a large-scale integrated information industry, which is developing primarily due to the ever-increasing role of information and education, primarily in political, economic and cultural terms. Information technology, which in a very short period of time has changed the way of life beyond recognition and accelerated the speed of complex social processes, is one of the most controversial and, accordingly, obscure topics of today. This level of unity in public opinion is impossible today.

Nowadays, modern media consumers receive their topical articles from various sources, many of them through unreliable or “friends” on social networks.

To measure changes in the media, in 2004 the Pew Research Center released its first annual report,

which focused on the key economic indicators and indicators of audience from different sectors of the US media, which referred the situation in the field of media. This is due to the fact that today, with the use of new media, strong public relations are being strengthened. Involvement of an audience of diverse social groups in the discussion of public issues, mass participation and becoming its organizer has strengthened the social significance of the new media. Nevertheless, the openness of social networks, the “verbose presentation” of publications – the main impetus for escalating the conflict from interpersonal conflict to the category of interethnic conflicts, the connection in the organizational function of journalism - has become universal due to its accessibility through social networks. It is obvious that the elements of virginity, pluralism, surrealism in the character of social groups and individual consumers, who are not ready for such a phenomenon, overshadow the benefits of humanity through new media. For example, the disregard for human rights, the grievances of social groups about the conflict of ideas and interests have become a contentious issue in any state, regardless of its political structure. A quantitative evaluation of the world-class level of technical assistance in the field of communications. First, even the definition of communication is transferred from one organization to another; secondly, there are a large number of interested organizations working at facilities or other facilities with technical communication programs, so it is impossible to determine their contribution to the development of global communication without a more accurate and in-depth study.

Everything has changed radically. Journalists not only covered the incident in the field. Many were also responsible for maintaining social media accounts. They expected that they would change this participation as a professional representative of the newspaper or create something that would be used for this purpose, ”said Keysiber. It is also expected that many will receive the video as additional content in addition to their personal stories. Transparency on social networks paved the way for illiteracy and added wings to a dark context. This process is described as follows: “In the modern Kazakhstan information space, a blog with a bad language, a system of cyber thinking is rapidly developing. You do not even want to believe that this is the richest, most fertile version of the Kazakh language. If you are looking for a manifestation of illiteracy and ignorance, turn to the blogosphere right now.

Although this is a temporary phenomenon, the modern Internet has become a reserve for illiteracy,

a platform for disagreement, confusion and confrontation of the illiterate,” (Kishibaeva G., 2016) - says scientist professor K. Kamzin. It is not secret that in modern journalism the industry is faced with an obstacle to illiteracy on the way to its intellectual essence. At the same time, the audience’s desire to engage in citizen journalism, the indifference of the user to the means of journalism, the lack of intention is the goal of losing confidence in the composition of literacy. In this modern progress, it is necessary to support the internal requirements of journalism and fully reveal the potential of its ideal development. In general, scholars who have listed the chronology of journalism believe that the scope of journalism functions in their work is still expanding and becoming more important. It will be the 21st century, the century of electronic mythology. We began to feel his breath (Kan A, 2008)

Today, the study of electronic mythology around the world is skillfully used by interested groups to pursue their own policies in addition to consuming information. Wizards use various tricks to seduce people. But today, the authors of political, socio-political, cultural and political manipulations use various methods of seducing humanity. At the same time, there is not much difference between magicians and managers who explode a bunch of manipulations. Nevertheless, the magician goes only for art and even for games and satisfies his interests in the field of entertainment. And those guilty of manipulation are trying to control, manipulate, intimidate the audience on an unreasonable basis. He is moving towards his goal, both hidden and open. Manipulation has become the most extreme version of the dictatorship (Lutvinko A.B, 2020).

It is normal and understandable for the authorities to pay attention to the media and control from above to avoid manipulation. In his 1992 book, “Public Opinion” scientist Walter Lippmann addressed a number of issues related to the role of the media. Proponents of the principle of philosophical pragmatism in expressing their concept: James and D. Based on the work of Dewey. Scientist W. Lippman, According to information is a powerful force. It is easy to penetrate into the inner world of people using information and everyday events, that is, internal and global news, phenomena, and it is not difficult to divert them (Kan A, 2008). Manipulative units that undermine the functions of journalism have become a daunting task. The reason for this is that exposure to manipulation of the media platform (distributed on the platform) has always been not only hidden, but also public.

The methods of manipulation are always being developed in accordance with the tools of journal-

ism, so they switch very well to new methods. In a manipulated information product, it is not so much about what is said first of all, but about how it is said and conveyed to the audience. Therefore, propaganda is often not open, but is considered as a factor affecting the background. Targeted information, without a clear answer to the problem, in a vague form, as a completely hidden product, draws society to one point of view.

Results and Discussion.

The main features of manipulation in the media:

- Frequent use of terms (the story is told in new terms, words. The propagandists intend to present the group, the story in good or bad form, using new concepts, words);

- Exaggeration of statistics (numbers attract attention, because not everyone pays attention to the accuracy of numbers);

- Change the agenda (Lawyers are trying to attract public attention by promoting topics that are convenient for them. For example, during the information war there is a stream of news from all sides. People do not have time to follow all this, only the main topic);

- False sources or unknown links (links to sources of false information are provided so that some information looks reliable);

- Opinion of false experts. (The opinions of experts in one case are published. At the same time, the consumer does not pay attention to the professionalism of the specialist, the accuracy of the opinion);

- Interaction with an alternative plan (indicating the reasons or future consequences of the event in question, adding to the general panic) (Lippmann W, 1995). The manipulative gap in journalism should first of all be noticed by industry professionals. The manipulative gap in journalism should first of all be noticed by industry professionals. Researcher J. M. According to Leiss, although professionals often use the virtual interview tool, they still doubt the effectiveness of this tactic (J. M. Lace (2004), and the existence of such suspicions is legal. This is because the flow of media information creates a connection between consumers, the press, that is, media dependence. According to another description of the theory of dependence on the media, the types of events that lead people to dependence on the media: natural and man-made disasters, internal and external natural crises, conflicts, military operations and loss of life (Moldabekova AT (2015).

It is known that with the diversity of events in the development of civilization, world conflicts, education, science, culture, and even the number

of consumers of media products that cover a wide range of topics, the number of scandals before us will increase. Proceeding from this, it is necessary to organize monitoring of media education in order to understand the information that society needs and to understand its essence. In the XXI century, the new breath of the media is not only a key indicator of the dissemination of information and knowledge, but also contributes to the formation of the social significance of each person. At the same time, there is no doubt that the main goal of a democratic society is to inform both an expert, a leader, and every citizen equally (Gorokhovskiy A., 2017).

Neutrality, the structure of the competent presentation of information comes to the fore in the information network. Sociological studies show that a "conscious person" who has lived 75 years spends about 50 years in activity. According to ICT-Marketing research, in cities with a population of more than 70 thousand people in Kazakhstan, 66% of young people aged 16 to 24 years, 52% of citizens aged 25 to 44 years, 52% of citizens aged 45 to 44 years, 35% of those aged 45 to 54 years and only 10% of people over 55 use the Internet. Most consumers on social networks are young people. For example, TNS Central Asia interviewed 2,500 people over 12 years old in Almaty. It turned out that 54% of Internet users are 18-34 years old. It is known that users spend an average of 1.5-2.5 hours per day (Ydyrysov T. Baspasoz, 1997).-. It is important to create a new separate channel for transmitting information during media conversion. Media researchers argue that print media should try to create a television or online radio network and website.

Mobile technology is the main tool of journalism in the era of smartphones and gadgets. Today, in the information society, the theory proposed by the scientist A. Tofler is developing rapidly. In this regard, researcher A. Branscombe evaluates the information society as follows: "This is an interesting society in which many citizens participate in the process of creating, collecting, storing and disseminating information and remain in agriculture and industry (The Process and Effects of Mass Communication, 2014) However, none of the technologies available today are able to 100 percent determine whether the information being disseminated is true or false. A study by the Norwegian University of Science and Technology (SINTEF) and Deutsche Welle showed that photo and video materials are often necessary for intelligence (Whitehouse, McPherson (2002), Verification of information in journalism is an integral part of the editorial work. Democracy without journalism? Victor Picard assures that we will forget the

roots of the crisis. Revealing the degradation caused by Amok-Commerce, he draws attention to historical past events, market failures and inaction of politics, which led to the spread of false information in commercial journalism, as well as in social networks and in big news.

Conclusion.

The problem is not only the loss of journalism or the irresponsibility of Facebook, but also the creation of our profit-based media system. The growth of a "information-distorting society" is a sign of the historical and endemic weakness of the American media system until the early commercialization of the press in the 1800s. Although professionalism is designed to resolve the contradiction between the public service of journalism and the need for profit, Picard argues that it eliminates deep-rooted structural ailments. Journalism has always been in crisis. The market will never support journalism levels that require healthy democracy, especially local, international, political, and investigative reporting. Today, these long-term defects have metastasis. Approximately 75% of those working in various fields of journalism are faced with the need to check information daily.

The process of checking information not only complicates objective factors in creating sources and content, but also subjectively takes time from the editorial staff. However, this is a very important process. Filtered information is analyzed in accordance with the level of knowledge of journalists, and high-quality content is presented to the audience for discussion by editors and other employees. It would be unreasonable to say that industry experts are indifferent to the information they have, do not want to verify the information, and ultimately replace the human factor with technical means. As mentioned above, the most necessary tool for checking and analyzing information is individual consciousness. A journalist with academic knowledge can create his own algorithm for checking information.

Fact-checking tools can help you with this. Factcheck is a modern research tool with a unique concept and technical characteristics, aimed at identifying populism and manipulation in the media, dubious data in exaggerated speeches of speakers at different levels. There is every reason to get rid of pressing journalism issues with the help of modern journalism tools and professional development of journalists. An important branch of journalism - journalism: "Journalism is a mysterious picture of real life, which is based on truth. But the publicist does not systematically generalize the facts and phe-

nomena of life. He chooses only what is necessary for his purpose and uses it in his work.” says scientist – lecturer Tauman Amandosov. The professional responsibility of journalists is also important for understanding the current problems of journalism. In

this regard, British journalist David Randall said: “Given that good journalism is a new way of thinking, getting rid of stereotypes, we see that combating scandals in modern journalism and finding solutions is a key step in getting rid of stereotypes”.

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PROBLEMS OF BROADCASTING NEWS PROGRAMS

Today's world is transformed into a single system that is entangled through informational links. Information space, which is associated with the emerging advanced technologies in the world significantly increased many times. The forms of social media are constantly increasing from Twitter to Facebook, to YouTube and TikTok. However, this abundance of choice does not negate the issues that arose from the earliest moments of broadcasting, namely – impartiality and objectivity. Kazakhstan centered right in the middle of Eurasian continent cannot stay away from the global changes. The process of modernizing the information space of our country is based on the historical and cultural characteristics of the people according to the national mentality and ethno-cultural linguistic state. During last decades, Kazakhstan underwent through massive information technology transformation that involved such as different filed as bureaucracy, financing, and broadcasting. In the ever-expanding media space traditional media outlets such as print, radio, and television are being perceived as “outdated” in comparison to social media tools that are able to present text, graphic and video images in single “package”. However, this abundance of choice does not negate the issues that arose from the earliest moments of broadcasting, namely – impartiality and objectivity.

Key words: information, modernization, barriers, forms, modified social networks.

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Жаңалық бағдарламаларының хабар тарату мәселелері

Бүгінгі әлем ақпараттық сілтемелер арқылы оралатын біртұтас жүйеге айналды. Әлемде дамып келе жатқан озық технологиялармен байланысты ақпараттық кеңістік бірнеше есе өсті. Әлеуметтік медианың формалары үнемі кеңеюде: Twitter-ден Facebook-қа, YouTube және TikTok-қа дейін. Алайда бұл таңдаудың көптігі эфирдің алғашқы сәттерінен туындаған мәселелерді, атап айтқанда, бейтараптылық пен объективтілікті жоққа шығармайды. Еуразия континентінің дәл ортасында орналасқан Қазақстан жаһандық өзгерістерден тыс қала алмайды. Еліміздің ақпараттық кеңістігін жаңарту үдерісі халықтың ұлттық менталитеті мен этномәдени тілдік күйіне сәйкес тарихи-мәдени ерекшеліктеріне негізделген. Соңғы онжылдықтарда Қазақстанда ақпараттық технологиялар ауқымды өзгеріске ұшырады, бұл бюрократия, қаржыландыру және хабар тарату сияқты әр түрлі салаларға әсер етті. Күн санап кеңейіп келе жатқан медиа кеңістікте дәстүрлі бұқаралық ақпарат құралдары, мысалы, баспа, радио және теледидар мәтінді, графикалық және бейнелік кескіндерді бір «бумада» ұсынуға қабілетті әлеуметтік медиа құралдарымен салыстырғанда «ескірген» ретінде қабылданады. Алайда бұл таңдаудың көптігі эфирдің алғашқы сәттерінен туындаған мәселелерді, атап айтқанда, бейтараптылық пен объективтілікті жоққа шығармайды.

Түйін сөздер: ақпарат, модернизация, кедергілер, формалар, өзгертілген әлеуметтік желілер.

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Проблемы вещания новостных программ

Сегодняшний мир стал единой системой, через которую возвращаются информационные ссылки. Информационное пространство выросло в несколько раз за счет развития передовых технологий в мире. Формы социальных сетей постоянно расширяются: от Twitter до Facebook, YouTube и TikTok. Однако большое количество этих вариантов не исключает проблем, возникающих с первых моментов трансляции, в частности, нейтральности и объективности. Расположенный в самом сердце Евразийского континента, Казахстан не может оставаться в стороне от глобальных изменений. Процесс модернизации информационного пространства страны базируется на историко-культурных особенностях в соответствии с национальным менталитетом и этнокультурным языковым статусом населения. За последние десятилетия Казахстан претерпел масштабную трансформацию информационных технологий, которая затронула такие различные области, как бюрократия, финансирование и телерадиовещание. В постоянно расширяющемся медиа-пространстве традиционные СМИ, такие как печать, радио и телевидение, воспринимаются как «устаревшие» по сравнению с социальными сетями, которые могут представлять текст, графику и изображения в одном «пакете». Однако большое количество этих вариантов не исключает проблем, возникающих с первых моментов трансляции, в частности, нейтральности и объективности.

Ключевые слова: информация, модернизация, барьеры, формы, модифицированные социальные сети.

Introduction

Kazakhstan centered right in the middle of Eurasian continent cannot stay away from the global changes. The process of modernizing the information space of our country is based on the historical and cultural characteristics of the people according to the national mentality and ethno-cultural linguistic state. During last decades Kazakhstan underwent through massive information technology transformation that involved such as different filed as bureaucracy, financing, and broadcasting. And the main tool that is behind those transformations is information. It is the same factor that increases the importance and utility of journalism as profession.

However, media outlets offer the audience mostly the content with a greater demand. This makes it clear that the position of “journalist in the audience” from the Soviet Union underwent major shift. The main difference lies in the fact that media in some sense stopped being the watchdog of the society. Media is ready to offer the viewer required for him negative information ready even change the event, distorting facts (Tursyn K., 2009).

In the nineties, when the country was experiencing a state of crisis, popularly rampant social processes such as continuous unemployment and poverty, audience demanded journalism that would show the face of all the issues which the state cannot prevent. After decades after state censorship on media, people were easily enticed by new formats that seemed to be direct and frank. However, this led to

excess sensationalism on TV and newspaper pages (Tsvik V.L. (2008).

Unfortunately, the current state of the mass media has not improved. Channels began to show events that directly broadcast terrible crimes. Such a spectacle on the blue screens, developed in the minds of people, not only disgust for criminals but cruelty. Because viewers who watched this constant bloodshed over the air, there was a threat to the underworld looks normal. As a result, in the mind of mankind gained a foothold the idea, that life is cruel, built on injustice (Brontman L.K., 1998). Journalists should not forget that there are conditions which must be shown on television, and which must not. Firstly, it depends on the edition of journalists, secondly, on the edition of the manual. If one follows rules of news coverage, you cannot show on the screen a lake of blood, the others cannot show the open face of the deceased. Another important rule is that in any case, it is unacceptable show suicide. But if a person who commits suicide is important and respected in society, the situation will develop a little bit differently.

Currently it is impossible to deny that the psychology of emotion of viewers every day is moving away from the mind of journalists. For example, channel «КТК» does not take into account factors such as the fact that audience cannot skip over the corpse abuse offender or in the close-up of those who are killed in the cruelest way. It is possible that this method is good for

the fact that the channel on the rating field, but the mind and nervous system of the viewer are most important.

Literature Review.

The question of ethics of journalism in Kazakhstan is one of the points of inherent information transfer. If you rely on the experiences of the world, in different countries, large media corporations cleverly solved this problem by adopting a corporate code. Between journalists and the media in this guidance document diplomatic all the circumstances, that originate in the inner creative process all painted in detail: what can be removed and what is forbidden completely. In some states it even guides the types of shots (i.e. close-up, wide), as well as the intonation of the narrator (Barmankulov M.K., 2007).

In 2012 the Journalist's Code of Ethics was adopted by the joint session of the Kazakhstan's Journalists Union and the Editors-in-Chief Club. The document was developed at the suggestion of the former Head of State Nursultan Nazarbayev voiced in the article "Social modernization of Kazakhstan: Twenty Steps Towards a Universal Labor Society" (N. Nazarbayev, 2008). The document contains eight articles that briefly outline the basic rules of a journalist's activity. It explains such concepts as professional duty, social responsibility, honesty and impartiality, reliability and credibility.

Kazakh journalists were against adopting a law on journalistic ethics. Such a code, they argued, if introduced by the law, would hinder the routine journalistic work and put up certain barriers to journalists (Kim M.N., 2005). But the head of the Union of Journalists, Seitkazy Mataev told reporters that the Code is primarily "ethical guidelines," rather than an instructive document mandatory for compliance. "We believe that the Code is not a document of direct instructions. This is not a law, not a resolution, not an order. It is mostly moral and ethical guidelines," said Matayev. This statement clarifies that the adoption of the Journalist's Code of Ethics would not change anything in the information area of the country. Therefore requiring them to match their actions with this document is an impossible task.

As a result journalists have lost the trust of the audience. Code of journalistic ethics are intended to ensure reliability of reported information by defining acceptable practices; and provide guidelines about circumstances to avoid destruction of trust between audience and reporters of news (Uchenova V.V., 1997). However, it is undeniable that readers and viewers by reading an article or watching the news cannot determine where the lies and where the

truth. The process of loss of confidence started a few years ago. For example, there were a lot of gossips, when there was a collision in the Atyrau region, in Zhanaozen and Shetpe. Certain people who shared information say that about a hundred people died. In an interview given to foreign TV channels, a woman stated: "My daughter-in-law works at the hospital, and there is about a hundred people dying". This oral report later was proven to be false, and resulted in media spreading false information.

During the course of investigation of this particular case, Murat Eszhan asked an elderly woman that introduced him to his daughter in law to find out whether the information is true. It turned out that this person had no daughters in law, working in the hospital. The journalist showed the speaker on the screen, and commenting that this was the person who spread false information. This step, on the one hand, allowed saving the credibility of journalists, on the other hand, makes it clear that audience cannot trust any sources of information can only be authentic information, reading, listening only to the media (Palgunov N.G., 1997).

It turns out that journalists sometimes go to exaggeration for the purpose to attract a large audience. For example, the Fox News that used elements of the events of what happened in Greece, in the subjects related to rallies in Moscow. It was broadcasted in the "no comment" format, without using any audio elements in the plot. That is, to make their rating information, journalists are using different methods. But the information is transmitted to the people, in any case, should not be distorted and lose the appearance of truth (Voskoboynikov Y.S., Yurev V.K., 1993).

For example, we will never forget the situation in Ukraine, that shook the whole world. On the Internet, and some TV channels showed footage of that did not exist on the Maidan. This was told Kazakh TV journalist for news of Eurasia (03.02.2014). Also we remember that in the documentary "Arab Spring" footage was overly distorted, as said reporter of channel "Al-Zhazira". These actions violate ethnic journalists ethics injected panic. It is obvious that such plots bought influential political forces and stakeholders.

Material and Methods.

It is a reality, when the news and entertainment communicate with each other, although they are opposites. Therefore, this formed the opinion that the viewer does not need simple, objective news (10, 66). Ability to fine channels, it can reach out to millions. Especially the younger generation it seems too trivial. If today it is difficult to accept the word or sentence journalists who came from the creative

negligence, then tomorrow, because its several repetitions in the air, it can turn into “an example.” That is, if today you hear strange and unpleasant, then tomorrow it could become a common word from the lexicon of many. However, according to a review of evidence by the Reuters Institute at the University of Oxford, countries with public-service media have more hard news and better-informed populations than those without (Melnik G.S., 1996).

To date, information transmission, which has a permanent place in Kazakhstan live TV channels were more important than the other transmission direction. For example, the higher the socio-economic standard of living, the more the viewer’s interest, which closely monitors the processes taking place in the country. In addition, today, when permitted by the Constitution, freedom of speech and pluralism, does not abate the demand for information transmission, which turned into a kind of object of democratic values (Melnik G.S., 1996).

Building brand information transfer – is, first and foremost – increasing of viewing posts. Since the production of news programs is divided into real and virtual, we noticed that the public and commercial channels to disseminate information based on the position information of news. That is a clear example of virtual news - is an example of the dissemination of information following the actual event or action of life. And so the information policy of Kazakh TV channels won a place on the traditional functional layout of news (politics, economics, friendship among peoples, etc.) (Boreckiy R., 1998).

Results and Discussion.

Scientists Jameson Campbell identified five important features of any important event, yet even two or three features are the “foundation” of any TV news story (Jamieson, K.H., Campbell, K.K., 1988). However, the more features in the video material, the more interest from the media.

1. In each news should be the protagonist. If there is such a character that the audience has the opportunity to compare it with. It is through this way the viewer can fully accept complex or conflicting information. This method, which proved itself well in the preparation of the interview and photo now is widely used in Kazakhstan channels. For example, if the Ministry of energy is talking about the high cost, the program will show a taxi driver who complains about the low income.

2. An important event may show drama, conflict of interests, and even violence. Usually, despite the content of the message, television perceived as if it must serve as a distraction. Accordingly, a good plot

for a TV news report about the considered police officers who are expelled from the area of the rebels, rather than report on the fiery debate in Parliament. Since both the stick has two ends, then it has a negative side. Information transmission, which tirelessly shows violence and the like, leading to a feeling like it’s the way it should be. For example, the result of the “Brigada” crime miniseries that debuted in 2002. Director’s son was behind bars, imitating the actions that appear in the film.

3. Thirdly, every important event must be an active attempt to attract the attention of the viewer. This news face often used as a “hook” that catches the most abstract information content. For example, the falling of tenge rate against the U.S. dollar can pass such reports, as people express their dissatisfaction with the high prices in the shops.

4. Fourthly, event is an important sign of novelty and deviations from the general level of the accepted norms. Usually the events that are going to disrupt the social structure are also considered a deviation norm. For example, you can give an example: the events of September 2001 in the U.S., to be exact – aircraft collision with buildings terrorists’ twin. In Kazakhstan, events such as the death of Zamanbek Nurkadilov and Sarsenbayev evaluated as an attempt to breach of discipline.

5. The last character of an important event is the ability to identify topics that are being discussed in the media. Some of these topics are for a particular society forever. For example, if we consider it in the global perspective, it is possible to bring the famous “Watergate affair.” In Kazakhstan the media often discussed the matter with the “Nurbank”.

Conclusion.

It is important to note, that cyclic themes are crucial, even if the news program they use does not have great success. Core information lays at the tempo and features the information genre. This is now. The way, when a journalist adapted and interpreted only write about one topic is unprofitable because a journalist who is only in one area is uncompetitive. It is obvious, that each area has its own language, own terminology. But journalists should write text in the easily understood language. During the manufacture of the program, they should try to stick to the rules, which were formed in a few years: truthfulness, completeness of messages, mobility, the relevance of facts, systematization – saving rate issues, the composition of the material event, which is based on real events. But by following the setting journalists must try to save the uniqueness. Because uniqueness is always in trend.

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ACCOUNTING, ANALYSIS AND AUDITING INTEGRATION AS TOOLS FOR EFFECTIVE COMPANY LIABILITY MANAGEMENT

The article reviews the issues of effective management of the accounts payable, which financial stability and stability of the company depend on the state of the company, which is extremely important for business at the moment. Based on the analysis of scientific works of domestic and foreign scientists-specialists in the field of accounting, auditing and analysis, existing practice of company liability accounting, auditing and analysis organization, recommendations for effective management of accounts payable are developed and summarized. Recommend to make well-known coefficient analysis of the turnover of working capital, including for the management of accounts payable, which allows you to identify the weaker aspects of debt management practices. Foreign practice of company liability accounting, auditing and analysis is introduced. Examples of inefficient liability management in South African companies are given. The procedure for accounting of debts for which limitation period has expired and which has tax consequences, is briefly reviewed. Concluded that the majority of Kazakhstani companies carry out their activities at the expense of borrowed funds, since the share of their own funds in the capital is very low. When dealing with any contractors, it is important to remember that the business should bring benefit to both sides of transaction. The integration of accounting, analysis, and auditing of the company's liabilities contributes to compliance with this simple rule.

Key words: liabilities, payables, accounting, audit and analysis system, accounts payable management, financial stability, solvency, borrowed capital, integration.

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Компаниялардың міндеттемелерін тиімді басқару құралдары ретінде есеп, талдау және аудиттің интеграциясы

Мақалада қазіргі уақытта бизнес үшін өте маңызды болып табылатын компанияның қаржылық тұрақтылығы мен тұрақтылығының көрсеткіштері тәуелді болатын кредиторлық берешекті тиімді басқару мәселелері қарастырылады. Ғылыми еңбектерді және отандық бухгалтерлік есепті, міндеттемелерді талдау мен талдауды талдау негізінде кредиторлық берешекті тиімді басқару бойынша ұсыныстар жинақталған және зірленген. Айналым капиталының айналымдылығын, оның ішінде кредиторлық берешекті басқару үшін кеңінен танымал коэффициентті талдау ұсынылды, ол берешекті басқару практикасының әлсіз жақтарын анықтауға мүмкіндік береді.

Компанияның міндеттемелерін есепке алу, аудит және талдаудың шетелдік тәжірибесі ұсынылған. Оңтүстік Африка компанияларында жауапкершілікті тиімсіз басқарудың мысалдары келтірілген. Салық салдарлары бар ескіру мерзімі өткен қарыздарды есепке алу процедурасы қысқаша қарастырылған. Қазақстандық компаниялардың көпшілігі өз қызметін қарыз капиталының қаражаты есебінен жүзеге асырады деген қорытынды жасалды, өйткені капиталдағы өз қаражатының үлесі өте төмен. Кез келген контрагенттермен жұмыс істеу кезінде бизнес мәміленің екі тарапына да пайда әкелуі тиіс екенін есте сақтау маңызды. Осы қарапайым ережелерді сақтауға компания міндеттемелерінің есебін, талдауын және аудитін біріктіру барынша ықпал етеді.

Түйін сөздер: міндеттемелер, кредиторлық берешек, есеп, аудит және талдау жүйесі, кредиторлық берешекті басқару, қаржылық тұрақтылық, төлем қабілеттілік, қарыз капиталы, интеграция.

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Интеграция учета, анализа и аудита как инструментов эффективного управления обязательствами компании

В статье исследуются вопросы эффективного управления кредиторской задолженности, от состояния которой зависят показатели финансовой устойчивости и стабильность компании, что на данный момент крайне важно для бизнеса. На основе анализа научных трудов и отечественной практики учета, аудита и анализа обязательств обобщены и разработаны рекомендации по эффективному управлению кредиторской задолженности. Рекомендован широко известный коэффициентный анализ оборачиваемости оборотного капитала, в том числе и для управления кредиторской задолженностью, который позволяет выявить более слабые стороны практики управления задолженностью.

Представлена зарубежная практика учета, аудита и анализа обязательств компаний. Приведены примеры неэффективного управления обязательствами в компаниях ЮАР. Кратко рассмотрена процедура учета долгов, по которым истек срок давности, имеющая налоговые последствия. Сделан вывод, что большинство казахстанских компаний осуществляют свою деятельность за счет средств заемного капитала, так как доля собственных средств в капитале весьма низкая. При работе с любыми контрагентами важно, помнить, что бизнес должен приносить выгоду обоим сторонам сделки. Соблюдению данного простого правила всячески способствует интеграция учета, анализа и аудита обязательств компании.

Ключевые слова: обязательства, кредиторская задолженность, система учета, аудит и анализ, управление кредиторской задолженностью, финансовая устойчивость, платежеспособность, заемный капитал, интеграция.

Introduction

In the modern world of settlements and economic relationships, companies, regardless of their ownership and type of activity, have many liabilities, firstly tax payables, payables to company employees, and payments to suppliers and contractors, the so-called accounts payable.

Accounts payable to legal entities, individuals and individual entrepreneurs are created when this organization purchases goods, products, and services on a deferred-payment basis from another company, individual, or individual entrepreneur. This type of settlements is very popular in the market of Kazakhstan, as it is convenient for both parties.

Accounts payable appear before tax authority and non-budget funds every reporting period and in case of non-payment of taxes and other mandatory payments to the budget.

Also, the organization can raise borrowed funds to satisfy debts or other purposes, this is also a form of accounts payable. Accounts payable to banks and microfinance organizations appear as from receipt of money and upon signing the agreement. Since then, organization is obliged to pay the accounts payable within the terms set by the contract. Borrowed funds may be in monetary form, in commodity form (commercial credit), in the form of fixed assets (financial leasing).

Accounts payable to the employees are also created when the company has not paid the salary to its employees.

Among other things, companies may have accounts payable to accountable persons when the employee purchases goods or services for the company at his own expense.

All these types of accounts payable to suppliers and contractors, tax authorities, not-budget funds, employees and other creditors are paid by transferring funds to their current Bank account or by cash in full.

From day to day, different companies make payments and transfers to the accounts of other organizations. Thus, accounts payable are constantly either paid or appear in the financial market entities. It should be noted that accounts payable is not only a liability in monetary terms, it can act as an advance transferred to the account and here accounts payable are created in the form of provision of goods, works and services.

There are situations when there are valid reasons for creation of accounts payable. This may be a situation when goods or materials have already been paid for, and the difficulty with delivery was created due to bad weather or force majeure, or damage or defect of products.

Any flow of accounts payable reflects in the system of accounting, auditing and analysis.

Literature Review.

Foreign practice of accounting, auditing and analysis of liabilities is similar to Kazakhstan's. Current liabilities refer to liabilities that are expected to liquidate within a year or normal operating cycle, whichever is longer. Whereas working capital, sometimes called net working capital represents the excess of current assets over current liabilities and identifies the relatively liquid portion of total enterprise capital which constitutes a margin or buffers for meeting obligations within the ordinary operating cycle of the business (Lessambo, 2018).

In their research, Tatar T., Dechu S., Mani S., and Maurya C. note the following. Accounts payable is the amount owed to suppliers for goods and services delivered to the company. Suppliers issue invoices that go through several stages of processing before they are paid by the company. Companies have contractual obligations with suppliers to pay bills within a specified period. Invoices that exceed this time will incur a fine and affect the seller's satisfaction with the company. For large firms that deal with thousands of suppliers for their daily operations, it is very important to comply with service level agreements with suppliers to avoid penalties (Tatar et al, 2018).

Theoretical framework for the analysis of accounts payable was previously considered by the authors in various sources but the focus was mainly on assessing the effectiveness of the use of the. There are however few reports on analyzing the relationship between company performance and financial ratios so far although such analysis is the key to select a suitable technique for company performance analysis. Since company performance evaluation is commonly based on financial ratios derived from financial statements in different years, the relative relationship in financial ratios between failed and non-failed companies may change according to economic change in different years. Paper Zhengrong Yang (2000) analyses the relationship between company performance and financial ratios for the purpose of selecting a suitable technique for company performance evaluation.

Study Wüthrich M.V., Merz M. (2013) merge all available financial positions to the full balance sheet approach.

They consider that To avoid inconsistencies it is crucial that the same state price deflator (and valuation method) is applied to all financial positions of the balance sheet. The solvency consideration then adds a dynamic component to the problem, namely, it considers the question whether the values of the

liabilities are covered by asset values also in one year's time from today.

Then define the notions of solvency and acceptability which are supplemented by many examples in asset-and-liability management. They discuss the limited liability option of shareholders, provide insight on dividend payment rules. Analyze hedging financial risk with the Margrabe option and discuss portfolio optimization under solvency constraints.

Company performance is commonly evaluated based on financial ratios, which are derived from accounting figures contained in financial statements.

According to Lessambo F.I. (2018) ratio analysis is a diagnostic tool that helps to identify problem areas and opportunities within a company. Financial expert shall use ratios with caution, as there is considerable subjectivity involved, in their computation. More, ratios may not be strictly comparable for different firms due to a variety of factors such as different accounting practices, policies, and the level of risks accepted by the management. Furthermore, if a firm is engaged in diverse product lines, it may be difficult to identify the industry category to which the firm belongs.

Accounts Payable Analytics – Indispensable for Optimizing Cash Flow. Most of the organizations with significant cross-border balance-sheet exposure grapple with the challenges of managing their payables effectively. Paper Bandopadhyay P., Semwal J., Suneet K., Tulika (2012) introduces an analytical framework that can be employed for effective payables management.

The study of the links and interactions between quality management and accounting is still a novel topic in academia and, therefore, the literature addressing this subject is still incipient.

The purpose paper Sedevich-Fons, L is to analyze the relationships between the ISO 9000 model and the accounts payable function, describe the potential benefits of their integration, evaluate their compatibility and propose a method for their amalgamation in practice. the study emphasizes the need for their integration, identifies the links between them and proposes a model for their joint consideration. The analysis highlights the importance of the Accounts Payable function in organizations and discloses its suitability to be included in the ISO 9000 model as any other organizational processes.

Study Abuhommous, A. A. (2017) has managerial implications regarding trade credit policy. There is strong evidence that the trade credit policy is affected by firm's access towards capital market funds. Thus, regulators and policy maker should bear in mind that the banking system should help firms to

achieve their target accounts payable ratio. In addition, firm's management should be aware of the importance of trade credit to finance sales growth. All of these results should assist firm managers to find the factors that affect the target accounts payable ratio, which ultimately may affect the firm value and performance.

Scientists Enow, S. T. And Kamala, P. studied the practice of managing the accounts payable of small, medium and micro-enterprises (SMEs) in South Africa. And they came to the following conclusion. SMEs in South Africa tend to buy by cash or pay on time when buying on credit. Out of the total number of SMEs, 22 % buy both by both cash and on credit, while 8 % buy only on a credit basis. Those who buy on credit is 72%, who pay their creditors immediately to take advantage of discounts. Only 43% of accounts payable is paid on the last day when the payment is due. The results of the study also show that lack of staff and time are the main factors that prevent SMEs from managing their accounts payable more effectively. Only 52% of South African SMEs use computers to manage their accounts payable (Enow et al, 2016).

Therefore, it can be concluded that in the South African economy, suppliers act as rainmakers who review SMEs as risky enterprises for which they are reluctant to offer credit.

In this regard, these scientists should create soft lending, develop competitive advantages of suppliers and companies that widely use the sale and purchase on credit in order to revive the economy, to increase cash flows in the country. In addition, the government of South Africa is recommended to develop factors that contribute to the effective management of accounts payable, which include the widespread use of computer programs to pay debts on the company liabilities.

Here I would like to note that Kazakhstan has moved so far forward of South Africa in terms of online payments and bank transactions.

One of the objectives of this article is to study the flow of accounts payable, the state of which determines the indicators of financial stability, and solvency of the company, which is currently extremely important for business.

Material and Methods.

Theoretical and methodological basis of the study was the scientific works of domestic and foreign scientists-specialists in the field of accounting, auditing and analysis, legislative acts, materials published in the press and the Internet. The documents consist of memos from the regulator, notes or maga-

zines owned by the company (issued to the corporate environment), annual reports which are publicly available (company website).

In addition, a systematic analysis of the existing practice of accounting, auditing and analysis organization of the company's liabilities was applied.

Results and Discussion.

It is well known that solvency is the ability of an enterprise to pay its bills on time and in full.

Accounts payable, especially past-due ones, have a direct impact on solvency.

Past-due accounts payable arise if the company, after reviewing and signing the contract, did not make payment after the payment date specified in the contract. Past-due accounts payable have another type of debt. This is doubtful accounts payable that arose in connection with goods received, works performed, services rendered, accrued employee assets, but not paid for within three-year period.

If the company has this type of debt, it is a poor indicator of solvency. There is a high probability that the company will go bankrupt, having such debts and not paying them. Another not very good indicator for both the creditor organization and the debtor organization appears if the company does not pay the bills for a long time, then term of limitation comes and the accounts payable can no longer be paid and in this case is written off.

Amortization of accounts payable is a procedure for debts accounting for which the term of limitations has expired and which has tax consequences. Accounts payable written off by the debtor should be taken into the amount of total annual income, excluding VAT.

The amortization procedure is as follows. Firstly, you must have all source documents on the basis of which this debt was created. If the company decides to write off accounts payable, the authorized employee should execute the following documents:

1. Receivables and payables stock-taking act (f. INV-4);
2. Accounting statement (f. C-1);
3. Creditor debts amortization order.

Then the employee makes debt adjustments and makes changes in the accounting records.

Debt adjustment is made by 1C program employee responsible for this area of work. The employee creates the document "Debt adjustment", selects type of document operation – "debt amortization", selects the creditor organization, fills in the partner contract, amount and currency of accounts payable and enters the document. Thus, accounts payable are written off, and the written-off amount

of liabilities is included in the total annual income, excluding VAT.

For the debtor organization, on the one hand, this is good, since this amount will no longer have to be paid, but it does not affect its reputation and in the future, few people will want to deal with such contractors.

But on the part of the creditor organization, this is worse, because the debt cannot be returned and this can create certain difficulties.

In practice, we have not met with doubtful accounts payable and its write-off, but in nature in Kazakhstan and not only in Kazakhstan practice, doubtful accounts payable exists, but is extremely rare.

For example, in the United States of America, the procedure for writing off debts is very common, since debts and loans are the basis of business existence in America (Jonathan, 2019).

Analysis of the movement of accounts payable, the so-called “history” can be tracked in the turnover balance sheet, as well as it can be viewed on the company’s balance sheet. This is also common in foreign practice.

For example, in her book on the development of financial accounting, author Sarah Trukko notes that, in the balance sheet, accounts payable show in detail what balance is at the beginning of the period, what turnover was for the period, and the final balance. The balance sheet reflects all the company’s financial operations for any given period, i.e., week, month, quarter, half-year, and year.

When preparing financial statements, the turnover balance sheet is an indispensable tool. It can be used to correct errors that were made during the introduction of the company’s business activities. On the basis of the current balance sheet, the balance sheet is compiled, where accounts payable occupy two sections: short-term liabilities in the third section and long-term liabilities in the fourth section (Trucco, 2015).

Understanding the importance of accounts payable, as well as to prevent the occurrence of possible errors when monitoring it, it is necessary to conduct audits for reliable accounting, competent management of the company’s finances.

Checking the reality of accounts payable is one of the most important tools for managing liabilities, since operations with accounts payable and cash payments create certain conditions and opportunities for fraud, embezzlement and misrepresentation of financial statements. To identify this kind of “unreliable” accounting obligations, the scientist Aliomarova P. (2018), during the audit of payables, recommends the auditor in the process of program execution to

find out how much he can rely on the work of internal audit made in this direction, to identify the status of internal control and accounting.

Audit of accounts payable allows you to confirm the accuracy of information about the status of payments and identify “problem” debts. This allows you to improve the financial performance of the company and avoid the risks associated with late payments. This, in turn, contributes to efficient management of working capital (accounts receivable, accounts payable, inventory, and cash).

According to a number of scientists (Aveline et al, 2014), working capital management is a continuous necessary process that ensures the company’s activities and, consequently, profits. For this purpose, we recommend to make well-known coefficient analysis of the turnover of working capital, including for the management of accounts payable, which allows you to identify the weaker aspects of debt management practices. The management of accounts payable can be improved through regular negotiations with suppliers to provide discounts for timely payments.

Conclusion.

Thus, analysis of the introduced sources, domestic practice of accounting, auditing and analysis of the company’s liabilities, allows us to make the following recommendations for effective management of accounts payable.

1. If the company has past-due unpaid bills, when the company does not meet the payment deadlines, and if the payment to suppliers is not in full and with a long break, which contributes to the deterioration of business reputation with partners, and therefore affects the price increase in the future. To avoid this, we recommend drawing up receivables and payables stock-taking act to increase the turnover of debt obligations.

2. Perform regular debt analysis, identify the rate of accounts receivable and accounts payable, and ensure their optimal ratio, set a critical level, track the dynamics, and take action if rejected.

3. Create a payment schedule for the main suppliers and pay the liabilities that arise in a timely manner. This will allow the company to improve its reputation and become a more reliable partner.

4. Special attention should be paid when selecting potential creditors, as well as to the terms of the concluded contract for the provision of services or receipt of goods, since the company’s financing depends on the loyalty of creditors and the terms of the concluded contract.

5. Accounts payable are inextricably linked with accounts receivable. To pay accounts payable, increase the payment of accounts receivable. Competently select debtors who comply with payment discipline, as well as conduct forecast financial and economic opportunities of the companies.

6. For accounts receivable, develop an active flexible system that involves 70% prepayment of the total amount, or full payment, and only then provision of services.

7. Create provision for doubtful accounts receivable, and record unpaid accounts receivable. Thus, accounts payable will be paid in less time.

8. To increase profitability and competitiveness, we recommend to develop and to have a strategic line to use and raise borrowed capital, which will contribute to financial stability as much as possible.

When developing strategic line, the company's management faces the choice of using its own or borrowed funds, as well as the ratio of these resources. There is an opinion that company that uses only its own capital has an advantage and stability in the market, but if you look from a competitive position, it does not matter what means the company operates. Borrowed capital contributes to the company's financing, while equity capital ensures stable development in the financial market, but limits the pace of its development.

Practice shows that the majority of Kazakhstani companies carry out their activities at the expense of borrowed funds, since the share of their own funds in the capital is very low. In such cases, we recom-

mend to develop and to have a clear strategic line, where you will be able to raise borrowed funds correctly and most effectively, as well as use your own capital, forming your own financing policy.

9. Develop settlement strategy with suppliers and contractors and strictly adhere to it. As we have already noted above, the basis of financial relations in the market of Kazakhstan are suppliers and settlements between them. Most of the daily payments are mainly related to suppliers and contractors. As a result, accounts payable between counterparties are created. We agree with the opinion of foreign scientists V. Feller and Wolfgang Buchholz (2011), who argue that the developed strategy with suppliers and contractors will prevent an increase in the level of accounts payable and will improve the company's reputation.

Completing the list of recommendations for effective management of the company's obligations, I would like to note the following.

When dealing with any contractors, it is important to remember that the business should bring benefit to both sides of transaction. Author Bernd W. Wirtz (2011), in his book *Managing business models*, quoted Damon Miller, managing Director of Trust My Paper: Understanding that another business should make a profit is not just common sense. It's a matter of respect. You must bring this into all negotiations, otherwise your long-term strategy is doomed to failure.

The integration of accounting, analysis, and auditing of the company's liabilities contributes to compliance with this simple rule.

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