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THEORETICAL ASPECTS OF THE RESEARCH EFFECTIVE MANAGEMENT OF STATE PROGRAMS

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ABSTRACT

The article considers the essence and content of the program-target method, the content of the program. The author describes the sections and types of the target program, the principles of development and implementation of state programs. The issues of effective management of state programs are considered. The practical experience of evaluating the effectiveness of state programs in the most successful countries (Australia, France, South Korea, Canada, USA) is briefly presented based on this experience, the author concludes that it is necessary to Refine domestic state programs and further improve them.

АННОТАЦИЯ

В статье рассматривается сущность и содержание программно-целевого метода, содержание программы. Автором описываются разделы и виды целевой программы, принципы разработки и реализации государственных программ. Рассматриваются вопросы эффективности управления государственными программами. Вкратце представлен практический опыт оценки эффективности реализации государственных программ в наиболее успешных странах (Австралия, Франция, Южная Корея, Канада, США) на основании которого, автор делает вывод необходимости доработки отечественных государственных программ и дальнейшем их совершенствовании.

Keywords: state programs, target programming, program-target method, efficiency

Ключевые слова: государственные программы, целевое программирование, программно-целевой метод, эффективность

In modern conditions, state programs have received the status of the main tool of state program target management at the state and regional levels. Due to the fact that the joint solution of certain tasks of the state and subjects is deepening, the state programs of the regions become more connected with the entire state programs of the country as a whole.

Target programming is a type of management, which is based on the orientation of activities to achieve goals. In fact, the planning process itself is based on defining and setting goals, and then specific solutions are chosen [1, p.77].

In accordance with the tasks assigned to the state, there are systemic changes in public administration aimed at improving the effectiveness of the implemented reforms, mostly aimed at the development of "upgrade", a special role in which the state is assigned. The basis of the modernization policy

is to determine the composition and quantity of resources required for this process. The imbalance in the economy between the need for financial resources and the means to meet the need leads to the specification of the mechanism for financing innovation.

World practice shows that the program-target method is an effective tool in the implementation of state policy. This management method is used to solve strategic development tasks when there is a need to concentrate resources to achieve goals (for example, the States of the European Union, the United States and Japan) [2, p. 28].

The program-target method was developed in the 1950s in the United States, and the term was introduced in 1954 by P.F. Drucker. The program-target method is a type of planning that is built according to a logical scheme (figure 1).



Figure 1. Program-target method

In software management, the main thing is to manage the program elements. First, the goal is set, then the possible ways to achieve it are worked out, then the ways and means are discussed in more detail. And after that the organizer develops a program of actions to achieve them. The peculiarity of this method is that it makes it possible to observe the situation, influence its consequences, and specifically create a

program to achieve the desired result, which radically distinguishes this method from a large number of other methods.

The program-target method is based on the development of programs based on strategic goals, certain ways, means and measures to achieve them. The method involves the selection of priority goals for social, economic, scientific and technical development

in a specific time frame with maximum effectiveness if a certain amount of resources is available.

The program is a set of planned measures for the implementation of the strategy with a specific

definition of the cost, the need for other resources and sources, the timing of implementation and performers. The program usually includes the following content (figure 2).

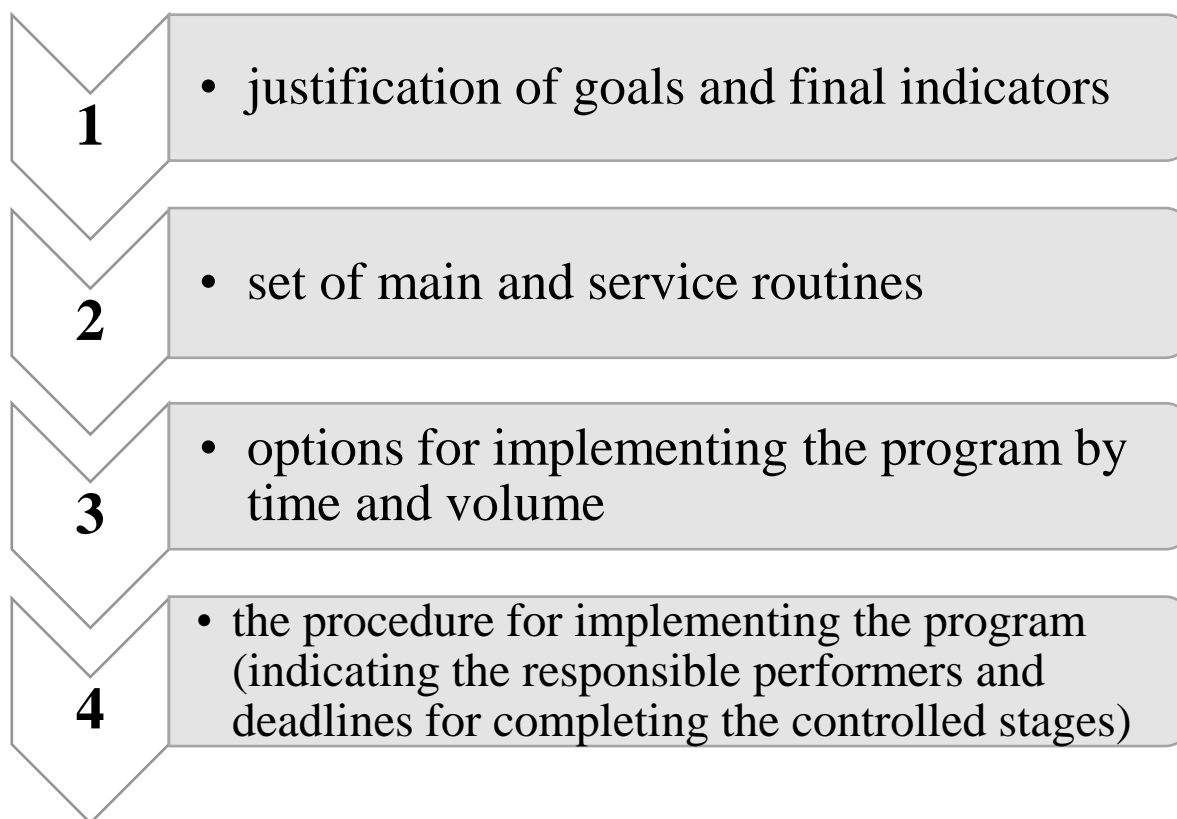


Figure 2. Programme content

The program-target method is more often used in problem situations, when the problem is not resolved in the process, but on the contrary only has a tendency to worsen the situation.

Considering the program-target method, it becomes necessary to use a narrower concept for the given topic of the target program, which is directly the main tool of this method.

The target program is a set of measures agreed upon and related by purpose, resources and deadlines, which ensure implementation on time and with maximum effect. The target program acts as a planning document, is more general in nature and reflects the main stages of the implementation of previously set goals, and also provides their economic assessment. Sections of the target program are presented in table 1.

Table 1

Sections of the target program		
№	Sections of the target program	Description
1	Analytical	The problem situation is considered and analyzed
2	Target	The main goal of the program and sub-goals are reflected
3	Section of program tasks and events	Reflects a specific task addressed to a specific performer, where the requirements and deadlines are specified
4	Resource	All necessary resources are determined for the implementation of the program's activities
5	Organizational	Schemes of implementation, management and control of the program execution are created
6	Master	Summing up, summary, business plan, budget application for allocations from the state budget, etc.

Developers of the program can be both legal entities and individuals, legislative or executive authorities.

The types of targeted programs are shown in table 2.

Table 2

Types of targeted programs		
№	Types of targeted programs	Subspecies of targeted programs
1	By duration and lead time	- long-term (more than 5 years); - medium-term (up to 5 years); - short-term (1-2 years).
2	By the scale of the problems being solved	- international; - national/ state; - regional; - sectoral; - intersectoral; - at the firm level.
3	By the content or nature of research	- production; - fuel and energy companies; - scientifically technical; - environmental; - socio-economic programs; - social; - food.

The state program is a document of an inter-sphere, inter-industry and inter-agency nature, which includes goals, objectives and expected results for priority strategic directions of the country's development, developed for a period of at least 5 years in order to implement the documents of the state planning System [3].

State programs are more recommendable and have significant support that ensures efficiency and feasibility.

1. Principles of development and implementation of state programs:

2. Defining specific long-term goals and indicators of their achievement.

3. Establishing the executive authority responsible for implementing the program and achieving the goals set.

4. Defining measurable program results that identify the degree of satisfaction of needs and the volume/quality of services provided.

5. Application of state programs in all spheres of activity of executive authorities

6. Granting all necessary powers to officials who directly manage state programs; sufficient to achieve the goals set in the program.

Constant monitoring of the performance of state programs, with the possibility of adjustment or termination; establishing responsibility for non-fulfillment of obligations by officials in the implementation of the state program.

State targeted programs are the most important lever of the state's influence on the economy, making it possible to rationally solve problems of a social and economic nature in the country, where there are no other ways to solve them.

In modern conditions, state target programs are an important and effective program-target tool in the implementation of priority areas of development of the country's policy.

In the context of socially-oriented changes in the economy, special attention is paid to improving management efficiency. The peculiarity of effective management is that it is defined as a consistent

combination of various management methods as a socio-economic category that considers the influence of external and internal factors.

Before considering the effectiveness of management, it is necessary to study the very concept of management and its necessity.

Management is a purposeful influence on a person that coordinates their activities with the activities of people, including the process of planning, organization, motivation and control necessary to formulate and achieve a goal.

The need for management arises as a result of joint work aimed at improving its efficiency. As a result of the division of labor, there is an increase in labor productivity, as a result of which it became possible to maintain a certain number of people who were engaged in management.

The need for management increases under the influence of the following factors:

1. Development of production and, as a result, an increase in the number of people engaged in joint activities.

2. The emergence of a large number of subjects of the market economy, the strengthening of market relations.

3. Increased competition and instability of the market economy, which necessitate a professional approach to management.

4. The complexity of business and management (the emergence of large corporations).

5. Distribution of ownership among shareholders (as a result, new functions of equity capital management, profit distribution among shareholders, etc.).

6. Resource constraints.

7. Changes in the general economic situation (for example, the emergence of crises).

The term "effectiveness" comes from the Latin word "effectivus", which means "achieving a certain effect/ desired result".

Efficiency is an integral and structured characteristic of an organization's activity, which comprehensively reflects the success of this activity, its

compliance with the mission, goals and objectives of the organization.

The term "efficiency" is multifaceted and is used at both the micro and macro levels. Performance assessment is also used in international practice, and is used by international financial organizations such as the international monetary Fund, the European Commission and the World Bank to evaluate investment projects [4, p. 42].

The effectiveness of management is the degree of satisfaction of the constantly growing needs of society, reflected in the preservation and strengthening of the economic greatness of the country, and is also characterized by the acquired result in accordance with

the cost of achieving it. The main feature is the result of management activities, it is evaluated by the economic results of the management object [5].

It is considered that the priority indicators of effective management are, first of all, the flexibility of management systems, and secondly, the ability to adapt to the conditions of the external environment, which determines the strategy and tactics of management, and, third, focusing on the social view of management, which in turn is associated with meeting the needs of society.

The main problems of management efficiency are presented in figure 3.

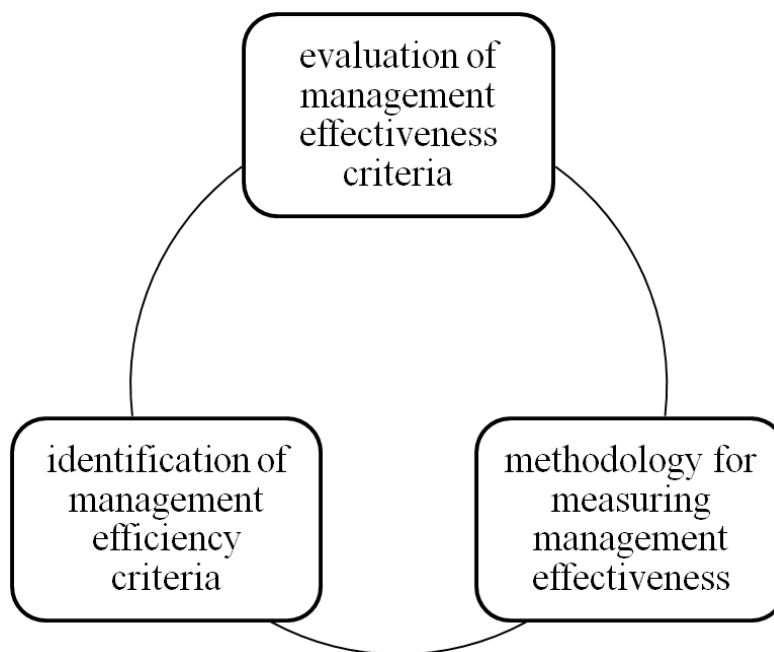


Figure 3. Main problems of management efficiency

Currently, the following types of management efficiency are distinguished (table 3).

Table 3

Types of management efficiency		
№	Name	Characteristic
1	Socio-economic	efficiency, which includes socio-economic results, namely economic, environmental, and social efficiency; as well as direct costs and results both in the economic sectors and in the organization
2	Commercial	efficiency, which includes the financial results of the organization itself, external costs, is determined by the ratio of financial costs and results that provide the necessary rate of profitability
3	Budgetary	efficiency, which includes financial performance in terms of budget revenues and expenditures

Criteria of management effectiveness tend to constantly change, constantly taking into account the diverse interests of a huge number of participants who

have their own vision, criteria and indicators for its assessment, as well as the method of influence and are primarily interested in effective work (Figure 4).



Figure 4. Management performance criteria

Effectiveness is the level of achievement of set goals, which is measured by comparing planned goals with actual ones. One of the most common measurement methods is the calculation of the efficiency index, which reflects the degree of activity in different periods.

Cost-effectiveness is the level of use of necessary resources, which is reflected by the ratio of resources to be consumed to achieve goals to the resources actually consumed.

Quality is the level of compliance of the

management process itself with specification requirements and expectations. Methods of quality measurement: technical and economic, socio-psychological, and the method of qualimetric assessment.

Profitability is the ratio between total revenue and actual expenses. The profitability indicators are shown in figure 5.

Productivity is the ratio of the amount of raw materials consumed and the amount of labor spent to produce a product.

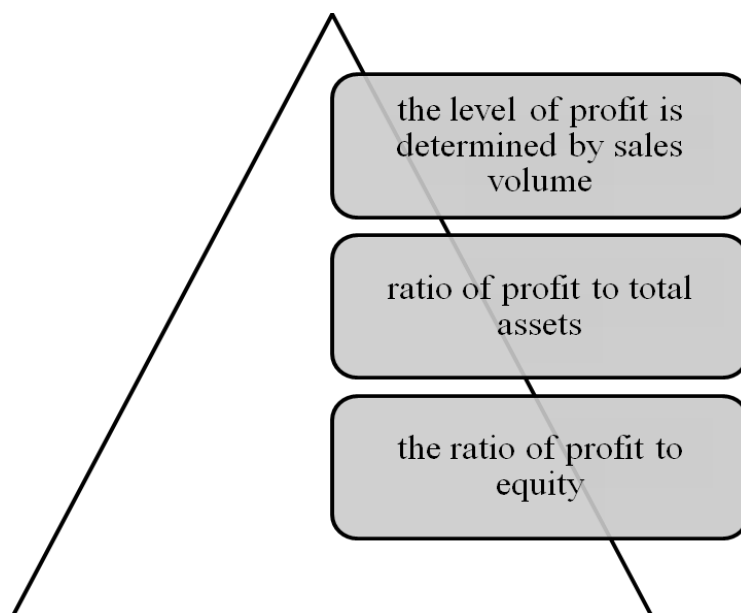


Figure 5. Profitability index

The quality of working life includes a sense of security, employee satisfaction, and the very prestige of the profession. Methods for measuring the quality of work life include determining the degree of compliance of personal expectations of employees about the socio-psychological situation in the team.

Improving management efficiency is generally

based on a systematic and integrated approach. An important condition for achieving efficiency is the analysis, evaluation and improvement of the management system.

Factors that can improve management efficiency are shown in figure 6.

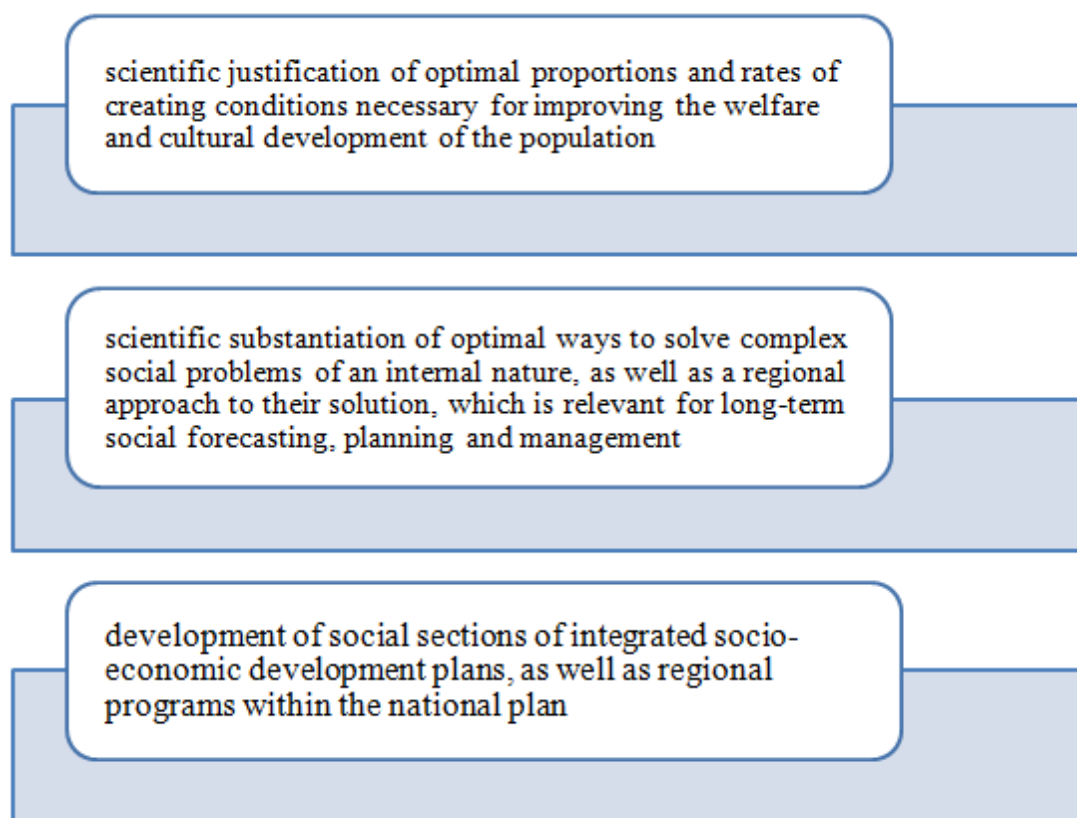


Figure 6. Factors that can improve management efficiency

The development of state programs is considered as an opportunity to combine all the tools to achieve the goals of state policy.

In countries with a developed budget system, the use of the program-target method makes it possible to manage budget resources more flexibly, reduces costs, increases the effectiveness of public services, and ensures transparency and openness of the budget.

Practical experience in evaluating the effectiveness of government programs is most successful in the following countries: Australia, France, South Korea, Canada, and the United States [6]:

1. Australia is an example of a country applying a program budget to improve public financial management. The system of indicators is specified annually. The implementation of budget programs is assessed and implemented more fully and systematically than in many other countries. Information about the results of program implementation is regularly included in the budget.

2. In South Korea, the approaches used in sociological research are used in evaluating state programs. Every year, up to 10% of state programs are subject to detailed verification. The analysis is based on a specially developed list of control questions.

3. When evaluating the implementation of state programs in France, three main criteria are applied: social and economic impact, quality of services, and efficiency (effectiveness). The approved budget law contains a set of specific indicators that allow evaluating each implemented program. Responsibility for the implementation of the program is personal.

4. In Canada, the evaluation focus is on the

value-for-money problem (the benefit received, the value of the money spent). The assessment is carried out in two main directions: relevance of the program and its implementation.

5. In the United States, a comprehensive rating system is used-PART (Program Assessment Rating Tool), GPRAMA (change in the planning and reporting system). Evaluation has two main goals: to reduce and eliminate fragmentation of program goals; and to eliminate overlap and duplication of program goals.

Interestingly, in these countries, there is no single approach or methodology for evaluating the effectiveness of government programs, mainly 2 types of program evaluation are used: program monitoring and evaluation.

At the same time, the analysis of the experience of evaluating state programs in foreign practice gives us the right to say that the programs need to be refined and further improved.

The history of evaluating government programs abroad for 50 years highlights the following important points:

1. need to constantly increase the level of responsibility and authority of officials involved in the implementation of state programs;

2. need to improve implementation control and efficient use of resources;

3. availability of specific indicators in the budget that will allow evaluating each implemented program;

4. need to involve external experts in evaluating government programs.

To date, the problem of evaluating the

effectiveness of implemented government programs has not been fully resolved in most countries of the world. Therefore, the issues of reliability and relevance of evaluation procedures continue to be one of the most important. However, it should be noted that performance indicators for step-by-step planning should include not only quantitative but also qualitative aspects.

The reform requires new methods of cost accounting. From this point of view, the most effective methods are those successfully applied in the business environment, which should be adapted in accordance with the state specifics.

Thus, we can conclude that a comprehensive assessment of the effectiveness of the implementation of state programs provides an opportunity for an objective, aggregated assessment of the effect of financial resources invested by the state. Systematic evaluation of the effectiveness of government programs is an important tool for determining the effectiveness of public policy implementation in a specific area of government activity.

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НЕКОТОРЫЕ ВОПРОСЫ ПРИЗНАНИЯ, ОЦЕНКИ И УЧЕТА ДОЛГОСРОЧНЫХ АКТИВОВ

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SOME ISSUES OF RECOGNITION, EVALUATION AND ACCOUNTING OF LONG-TERM ASSETS

АННОТАЦИЯ

В статье рассматривается суть статистический и динамический подход признание, оценки и отражение бухгалтерском балансе активов. Исследованы суть основных принципов учета долгосрочных активов.

ABSTRACT

In article examines the essence of the statistical and dynamic approach of recognition, measurement and reflection of the asset balance sheet. The essence of the basic principles of accounting for long-term assets is investigated.

Ключевые слова/keywords: долгосрочные активы, статика бухгалтерского баланса, динамика бухгалтерского баланса, принципы учета, структура баланса/ long-term assets, balance sheet statics, balance sheet dynamics, accounting principles, balance sheet structure

При признании, оценке и учете долгосрочных активов важное значение приобретает статический и динамические способы отражения их в бухгалтерском балансе. В результате отражения в балансе стоимости активов с использованием этих способов соответственно составляется статический и динамический баланс.

Согласно статическому способу при составлении бухгалтерского баланса за основу берется стоимость долгосрочных активов именно за это время. Главной целью статического способа является предоставление информации о достаточности прибыли от реализации всех активов предприятия для уплаты кредиторской задолженности в тот момент. Приоритетной целью статического баланса является демонстрация

стоимости активов, пригодных для распределения между лицами, обеспечивающимся хозяйствующий субъект средствами.

В конце XIX века и начале XX века основная задача баланса направлена на оценку имущества в содержании решений принятых по спорам между хозяйствующими субъектами. Считалось, что отчеты, прежде всего, должны предоставлять информацию о платежеспособности предприятий по своим обязательствам. Главная цель статического баланса оценивалась как защита интересов кредиторов и предотвращение возможного банкротства. Поэтому, отмечалось, что при составлении отчета можно за основу принять рыночные цены и окончательный финансовый