# **MATERIALS**

### OF THE XI INTERNATIONAL SCIENTIFIC AND PRACTICAL CONFERENCE

# «CUTTING-EDGE SCIENCE - 2015»

April 30 - May 7, 2015

Volume 5 Economic science

Sheffield SCIENCE AND EDUCATION LTD 2015

#### SCIENCE AND EDUCATION LTD

Registered in ENGLAND & WALES

Registered Number: 08878342

OFFICE 1, VELOCITY TOWER, 10 ST. MARY'S GATE, SHEFFIELD, S YORKSHIRE, ENGLAND, S1 4LR

# Materials of the XI International scientific and practical conference, «Cutting-edge science», - 2015.

Volume 5. Economic science. Sheffield. Science and education LTD - 80 ctp.

Editor: Michael Wilson

Manager: William Jones

Technical worker: Daniel Brown

Materials of the XI International scientific and practical conference, «Cutting-edge science», April 30 - May 7, 2015 on Economic science.

For students, research workers.

### **CONTENTS**

### ECONOMIC SCIENCE

# **ACCOUNTING AND AUDIT**

Турысбекова Р.К. Совершенствование учета основных средств в организации
Төлегенова А.Д. Шағын кәсіпорындарда бухгалтерлік есепті
ұйымдастыру ерекшеліктері
Babienko E., Lulko M. Accounting
Бекетова А.М., Ргебаева Р.М. Учет затрат по займам
<b>Малевский Э.З., Тарасовец О.Г.</b> Аудит операций с основными средствами 19
<b>Малевский Э.З., Писарик Е.А.</b> Пути повышения эффективности аудита в Республике Беларусь
<b>Skorba O.</b> Organization of the audit of production supplies
Рамазанова А.Е. Некоторые особенности учета обесценения активов 33
Карашаев Д.Э., Ондаханова А.А. Организация учета затрат эксплуатации
машин и механизмов на предприятиях морского торгового порта
Сапрун Г.Г. Інформаційно-аналітичне забезпечення: вимоги сучасності 4
<b>Малевский Э.З., Тимошук Ю.И.</b> Как стать аудитором?
MATHEMATICAL METHODS IN ECONOMICS
Вардиашвили Н.Н., Макишова Д.В. Математико-статистический
анализ финансовой надежности банка
Снитюк О.І., Бережна Л.В. Структуризація технологій
прогнозування економічних процесів
Бобровничая Н.С., Попова В.А. Принятие управленческих решений
на основе теории игр
Ысмагул Р.С., Стихин А.С. Перестрахование рисков и анализ
доходов страховой компании
Грицай К.М., Пилипчук А.А. Методичні аспекти визначення ступеня
кризи в системі антикризового управління як складової
економічної безпеки гірничо-збагачувальних підприємств 63

# INDUSTRIAL ECONOMICS

Платонова И.В., Асеева А.А. К вопросу об угрозах	
экономической безопасности предприятия	66
Ахметов Д.С., Рахимов З.Р. Разработка методики прогнозирование	
валового внутреннего продукта Республики Казахстан	69
Davidenko L.M. Model of formation of effective integration in petrochemistry	
and oil processing	72
Дуванова Ю.Н., Летуновский К.П., Летуновская О.К. Мониторинг	
расходов на национальную оборону РФ	75

- Мардас А.Н. Эконометрика. СПб: Питер, 2001. –144 с.
- Ахметов Д. С. Прогноз ВВП Республики Казахстан на основе показателей развития отраслей экономики // VII Междунар. научно – конф. «Отечественная наука в эпоху изменений: постулаты прошлого и теории нового времени», – Екатеринбург: Национальная ассоциация ученных, 2015. – С. 14 – 17.
- 6. А.В.Гладилин, А.Н.Герасимов, Е.И.Громов. Эконометрика. Учебное пособие. М.:КНОРУС, 2006. –232 с.

#### Davidenko L.M.

Graduate student of OMSK STATE UNIVERSITY n.a. F.M. Dostoevskiy, Russian Master of management, Innovative University of Eurasia, Pavlodar City, Kazakhstan

# MODEL OF FORMATION OF EFFECTIVE INTEGRATION IN PETROCHEMISTRY AND OIL PROCESSING

Integration processes can be based on merge and merger of the companies. At a preliminary stage of integration it is important to carry out a complex assessment of efficiency of business combination. It is connected with that integration process very difficult from the point of view of an involvement of resources. As problems it is possible to allocate following «bottlenecks»:

- omissions in the absorbing company;
- negative synergetic effect;
- lack of competence of work of new collective.

The offered model represents the specification of stages of integration based on the consecutive analysis of process of integration and the offer of the corresponding actions directed on successful implementation of the transaction. Conditionally the model can be broken into stages (figure 1).

#### Model of formation of effective integration in petro chemistry and oil processing

- 3. Development of strategy and planning of integration of the enterprises of a petrochemical complex
  - 2. Analysis of technological interaction of participants of integration
    - 1. Analysis of technical implementation of integration
  - 4. Association of corporate culture, involvement of employees in integration process
    - 5. Assessment of results of integration

#### Figure 1. Stages of formation of effective integration in petro chemistry and oil processing

**First stage.** Elaboration of strategy and planning of integration. At this stage strategic objectives of activity and growth have to be defined. It is important to emphasize that it is from the very beginning important to systematize and classify ways of optimization integrated business — units. In it the special role is played by factors of the external and internal environment of the industrial enterprises.

Fast braking of economic growth which last year was lower average world is available (1, 3% of GDP in Russia in comparison with 3% in the world). Along with it situation because of imposition of sanctions for the large industrial companies and banks of the second level is aggravated.

Internal factors which depend on the industrial company and can change are factors which directly define result of integration. It is possible to carry to the category of such factors: extent of diversification of production, participation of the enterprise in export operations of the region, the organization of a control system business — units in the integrated group, qualification of the personnel, a stage of life cycle of group of companies and separate divisions, degree of development of production cooperation, duration of a production cycle, participation in realization priority scientifically — research projects.

**Second stage.** At this stage the analysis of technological interaction of participants of integration which can be based on production and financially – economic indicators is carried out. At this stage efficiency of a chain of creation of values and definition of those business processes which can be realized independently and for which integration is necessary is estimated. The type and structure of the integrated association are defined not only depending on sector of oil branch in which carry out the activity of the company of association (oil production, oil processing, petro chemistry, the accompanying services), but also depending on industrial specialization, i.e. key professional competence which is defined at the first stage of integration.

The configuration of vertical and horizontal groups, number of the companies, is defined proceeding from the place taken by holding in the market, a market niche and quantity of types of the performed works. An important condition of integration is existence of structural divisions: from research before realization of petrochemical production.

The third stage – technical implementation of integration. It consists of negotiation during which the final version of the agreement on integration, and also from study of numerous legal and formal aspects of implementation of the transaction is approved.

**Fourth stage.** Association of corporate cultures, involvement of employees in integration process. In this case special value has a human factor. Many companies underestimate it and treat integration process as to single action which «should be worried simply». Approach of management to integration of the absorbed company has to be based on the operated process which contents has to be a preliminary beginning of integration of employees, and not only business operations, but also corporate culture;

management of integration process by the certain, specially appointed employee; high speed of all necessary organizational changes.

**Fifth stage.** The assessment of results of integration – comprises procedures for an assessment of synergetic effect and benefit from association. Losses from integration, i.e. the half-received profit, unplanned turnover of staff, etc. are at the same time estimated. It is necessary to consider influence and the internal factors influencing success of integration. Estimating major factors of the internal environment of the company it should be noted that efficiency of marketing policy of the company, namely before association. It has to be estimated by indicators of a share of the market of the company, growth rates and a gain of demand for production of the company, the products remains in warehouses for the beginning and the end of the period, efficiency of actions of advance of production and balance of advertizing strategy.

At an assessment of efficiency of a factor «economy» it is necessary to analyze volumes of profit and losses from various activities of the new company and the companies before association, indicators of profitability, capital productivity and a material capacity of production. At a factor assessment «production» dynamics of quality and cost of the made goods / works or services, tendencies of change of demand according to the nomenclature and sales volume have to be considered [2]. At an assessment of personnel policy indicators of turnover of staff, leaving of shots, etc. have to be estimated.

The developed model of formation of effective integration in petro chemistry and oil processing at the heart of which formation of primary model of integration association on the basis of a choice of sector of oil industry is put, of branch and key professional competence, can be used as process approach for optimization of structure of the combined industrial holding [3].

The integrated complex can include merger of companies according to basic production which can treat the excellent fields of activity connected with oil processing and petro chemistry including interacting in clusters.

#### Literature

- 1. Shelomentseva, V. P., Davidenko, L.M. (2013). Integration Processes on the Basis of State-Private Partnership (Following the Materials of the Republic of Kazakhstan). World Applied Sciences Journal 23 (2): 224-230, 2013. DOI: 10.5829/idosi.wasj.2013.23.02.23055.
- 2. Miller, A.Ye. (2013). Research of Alternative Options of Integration Interactions of Production Structures. HERALD OF OMSK UNIVERSITY. Series «ECONOMICS», 3, 105-113. Retrieved from http://journal.omeco.ru.
- 3. Davidenko, L.M. (2014). Modernization as Factor of Growth of Economic Capacity of the Integrated Industrial Structures (Best Practices). In All-Russian scientifically the practical Modernization of Old Industrial Territories Conference: Factors of Success in Global Economy. Yekaterinburg: Urals Institute of Management of Russian Presidential Academy of National Economy and Public Administration.





