

THE FOREIGN EXPERIENCE FEATURES OF LABOUR MARKET STATE REGULATION

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At the present stage, the state regulation of the labor market has already become one of the most priority directions of the state policy of the social further development, the center of which is the human being, in the Republic of Kazakhstan.

So, the successful further development of the economy is quite impossible without the civilized labor market functioning. It is associated with the profound changes in the social and labor relations system, having affecting the interests of all their constituents and the subjects of the state. The commenced labor market formation process is, largely, escalated the challenges in the employment sphere, under the crisis conditions: the employees' number reducing, the negative phenomena increase, having connected with the unemployment, the real salaries and wages falling, the social tensions increasing. So, this is practically reinforced the need for the state regulation of the labor market, as the necessary and emergency measure, on the way out of the existing crisis, objectively is determined the labor market regulation further improvement, and the constant search for the quite new approaches to the domestic labor market management. Thus, all this has been made us to be turned to the study of the foreign experience of the labor market regulation, and also its adaptation to the system of the state regulation of the home and domestic labor market [1].

Today, the constant market pressure is become especially hard, that it is led to the expansion of the number of the functions and the tasks, that are practically covered by the state, which, in its turn, is led to the transition from the periodic labor market regulation on the industrial stage to the system management by the qualitative and quantitative characteristics development of the working force (e.g. vocational – qualified and educational ones) to the post-industrial stage of the economic development, which has already been implemented by many developed countries [2].

For the unemployment challenges successful solution, its negative economic and the social consequences overcoming, it is quite necessary the state's and the government's specific measures to be combated with unemployment, and they, moreover, should be confirmed and supported by the appropriate fiscal and credit policy, having stimulated and enabled the quite new working places and jobs creation at the enterprises of the various forms of the ownership, through the full and partial costs compensation of the hiring and working force training, the subsidized loans allocation for the working places and jobs creation, as it is in the developed countries. So, for example, in the USA, the domestic and home corporations are received the tax credit of 4,5 thousand

dollars a year during the biennium period of time for each recruited for the employment program.

In Germany, the state and the government subsidy is being introduced for the further engaging in the gainful employment. So, the various types of the organizational and financial support to the unemployed involvement into the labor market activity are covered, with this special grant (e.g. Eingliederungszuschuss, EGZ). The size and the duration of this provision grants accepted the unemployed for his employment, in principle, is determined by the results volume of his work and the requirements for the relevant workplace. Thus, the amount of the subsidy can be made up 50% of his labor earnings, and it can be provided for the term up to 12 months.

Also, the payments are made to be engaged the self – employed persons in the labor career. Already, the existing, on this score, guidance is complemented by the opportunity to be got the state financial assistance by these persons for the counseling and the mediation, from the side of the competent third parties.

At the same time, the subsidies (Zuschüsse) are being introduced to the employer, as the labor relations promotion. We are talking on the subsidies to the employer, when he is taken them to be worked for the long – term period the unemployed persons, having received the social benefits, as well as the persons, who have the quite serious difficulties in the finding their work. The subsidy to the employee is made up to 75% to their earnings, depending on their individual employment outcomes, and it, moreover, can be provided in the temporary period of five years (e.g. 60 months) maximum during two years (e.g. 24 months) [3].

So, the special attention is given to the German trade unions activity. One of their peculiarities and the special features is, that there is no the primary trade union organization, but the representative of the union, at the enterprises in Germany. He is the member of the Board Manufacturing Company. So, the Manufacturing Enterprise Council is practically established the necessary contacts between the administration and the trade unions. In the relations between the employers and the employees, these Councils have no right to be taken any sides. They, moreover, cannot organize the strikes, and they are intended to be defended the interests of the company, as a whole. So, such works Councils are existed in all the sectors of the domestic economy. In Germany, 85% of all the workers, who are the members of any trade unions, are entered in the German Trade Unions Association (DGB).

Unlike Germany, the labor market regulation is carried out with the minimum participation of the state and the trade unions in Great Britain. The hired employees have the right to be addressed to seek the protection of their interests in the court or in the tribunal, concerning the labor disputes in the case, if the employer is violated the terms of the employment contract, in respect of the wages, the labor conditions, or the working hours' modes, and etc. So, all the disputes are considered in the framework of the precedent – related case law, where the judges and the jurors assessors thoroughly are investigated the disagreements' causes and the circumstances

between the employee and the employer, and they are made decisions. Thus, this special system has been evolved over the entire history of Great Britain, and it is still being used. Then, the social security system is practically provided the wide opportunities for the income support level maintenance during the unemployment period, in this country.

Thus, the state regulation of the labor market in the foreign countries is aimed at the active labor market policies implementation, as it is evidenced by the «mutual obligations» of the unemployed strategy development and the state, having suggested, that the efficient public services for the unemployed returning to the employment are combined with the measures further development to be stimulated the unemployed to be sought the work, that is expanded the labor supply in the labor market. So, the changes, having introduced into the payment of benefits and the social assistance implementation mechanism, are allowed to be activated the unemployed their own employment, as the employment and the subsequent inclusion into the production process are became economically more advantageous, in comparison with the benefits and payments receiving.

As for the Kazakhstan labor market model, it is being formed, in accordance with the international standards, including the most attractive elements of the existing models, with regard to the real possibilities of their application, as well as the regional particularities, and the peculiarities of the socio – economic, demographic, and political development of the Republic. At present, the new model formation of the employment and the Kazakhstan labor market is, largely, predetermined by the choice model of the economic growth of the Republic. This is meant the own model justification of the accelerated economic growth in the Kazakhstan, using the existing advantages in the country and the most appropriate elements of the foreign experience [4].

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APPLICATION SYSTEM «5SIS» TO INTENSIVE DEVELOPMENT ACCOUNTING ENTREPRENEURS

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In the transition to market conditions as well as all other entrepreneurs of Atyrau accounting was not easy. To open them different professional courses, conducted trainings, etc. Entrepreneurs for accounting had almost memorize the chart of accounts in accordance with IFRS (International Finance Reporting Standard), which consists of more than 200 types of accounts and their four-digit codes. For intensive development of accounting beginners and existing entrepreneurs, we offer the use of «5SIS» which involves the use of 41 basic accounts. Any entrepreneur, well spend system «5SIS» easily be able to properly maintain accounting records and eventually make its own balance. The system «5SIS» figures are 7 and 41, not only for better memorization, but also because the numbers in the Kazakh people are the most sacred signs. So we know that the accounts are divided into active and passive. To find out which accounts are active, and which accounts passive divide all the assets of the enterprise in two ways: on the composition and placement of sources and their education, and every kind of divide into 7 groups.

