

**BUSINESS PLANNING AS A TOOL FOR IMPROVING THE  
EFFICIENCY OF AN ENTERPRISE**  
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**Abstract:** *this article examines the role and importance of business planning at enterprises in modern economic conditions and its impact on the efficiency of a business entity.*

**Keywords:** *business, planning, profit, business plan.*

**БИЗНЕС-ПЛАНИРОВАНИЕ КАК ИНСТРУМЕНТ ПОВЫШЕНИЯ  
ЭФФЕКТИВНОСТИ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЯ**  
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**Аннотация:** *в данной статье рассматривается роль и значение бизнес-планирования на предприятиях в современных условиях хозяйствования и его влияние на эффективность деятельности хозяйствующего субъекта в целом.*

**Ключевые слова:** *бизнес, планирование, прибыль, бизнес-план.*

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Business planning in an organization, as an ongoing process, becomes an urgent task of the enterprise. Managers should clearly understand the need for financial, material, labor and intellectual resources in the future, the sources of their receipt, and also be able to accurately calculate the efficiency of using resources in the process of work

Planning in market conditions is a management tool that provides an enterprise with the opportunity to achieve the necessary advantage over other competitors by using the most effective means. Considering a business plan as a specific tool in solving various problems allows a structured view of the entire activity of an industrial enterprise.

A variety of measures are used to improve the efficiency of enterprises. Among them, completely different events are most popular in different sectors of the economy: improving business efficiency through the introduction of new methods of production management of business units (divisions), the use of transport logistics elements to reduce production costs, quality management, standardization issues, etc.

The business plan acts as an objective assessment of the firm's own entrepreneurial activity and at the same time a necessary tool for project and investment decisions in accordance with the needs of the market.

Despite the effectiveness of such a management tool as a business plan, its possibilities in domestic management, in most cases, are not realized. There are a number of objective general economic reasons for this. The experience of applying various Western methods of business planning has clearly demonstrated their unsuitability to modern Kazakhstan conditions.

The economic and social situation in which our enterprises operate often does not allow them to directly use foreign methodological developments when drawing up business plans. Therefore, it is necessary to adapt them to the real economic, social, legal and other conditions of development of Kazakhstan.

The fundamental importance, increasing relevance and complex nature of business planning problems indicate the need for constant attention from the economic entity to this area [1].

Initially, business planning originates abroad. The term "business" is translated from English as "business". It can be considered as a synonym for entrepreneurship. In fact, it is a set of relations between all its participants, forming a team of like-minded people with the aim of generating income, profit, development of the company, enterprise, organization [2].

In domestic practice, the business plan (translated from English - the business plan) has been widespread since the 90s, when the transition to a market-based investment mechanism required a change in the principles of financing capital investments. The development of a new model of investment planning was caused, on the one hand, by a reduction in public investment, which necessitated the search for alternative sources of financing, and on a returnable basis, on the other hand, by the tasks of achieving compliance of the projects being developed with international standards.

It is worth noting that not everyone perceived the preparation of a business plan on the positive side. The heads of privatized enterprises considered that the influx of investments, with the help of a business plan, would reduce control over their property. Such a technique as social opposition to investments came

into use. Other opponents of business planning believed that the technological part is important in the project, so traditional economic indicators are enough.

At the end of the 90s, specialized software products Project Expert and Alt Invest began to appear, the content of which provided for an emphasis on the marketing component of planning, then programs appeared that help model business processes. Thus, gradually, business planning has acquired a completely new form of planned support for the company. The feasibility study has not ceased to exist by itself, it has undergone a change and is now used in conjunction with the business plan. Currently, the business plan has become a working tool used in all areas of entrepreneurship.

In conditions of unstable market economy, low salaries, high prices, the creation of your own business can become a condition for survival. Any enterprise should not be organized spontaneously, own business is a responsible step. Doing business must necessarily be focused on strategic planning, which is relevant in the context of economic realities.

A business plan is not only an attempt to analyze your business and its chances, but also your guide to action in the near future after starting a business. Business planning as a method of evaluating the effectiveness of projects is widely used in modern practice.

A business plan is a program of effective management of an enterprise aimed at improving its competitiveness and sustainable financial position.

The success of an enterprise can be ensured if all available resources are directed to achieving a single goal and used with maximum effect. This is greatly facilitated by the development and implementation of the business plan of the enterprise. It is being developed to justify the current and long-term planning of the company's development, the development (selection) of new types of activities.

The preparation of a business plan should be preceded by an analysis of the financial and economic activities of the enterprise, the market and technical and economic studies of various alternatives for the development of the enterprise based on generally recognized standards [1].

With the help of a business plan•

- \* a strategy for the survival of the enterprise is developed;
- \* a plan of reorganization activities is being drawn up;
- \* enterprise management is organized in a crisis;
- \* substantiates the necessity and possibility of providing state support to the enterprise.

Currently, the development of a business plan is useful for all Kazakhstan enterprises, since most of them are experiencing financial difficulties or are developing sales markets. And a business plan is a document focused on achieving success mainly in the financial and economic field. The content and structure of the business plan of the enterprise are not strictly regulated, and

unlike the plan of production and economic activity, it can contain an arbitrary number of sections, various contents, content [3].

The main task of business planning is to give a picture of the prospects for the development of the company, i.e. to answer the most important question for a businessman: is it worth investing money in this business, will it bring income that will recoup all costs and the strength of funds.

Business planning defines the goals and objectives that the company needs to solve, both in the near future and in the future.

The value of business planning is determined by the fact that it:

- makes it possible to determine the viability of the project in a competitive environment;

- contains a guideline on how the project (enterprise) should develop;

- serves as an important tool for obtaining financial support from external investors.

Business planning in Kazakhstan has its own peculiarities:

- changing economic relations put managers in front of the need to calculate their own future steps and learn how to fight with competitors;

- there is a new generation of managers who were not heads of commercial organizations, and they do not represent the whole range of economic problems awaiting them, especially in a market economy.;

- Kazakhstan entrepreneurs should learn how to justify their applications, proving to investors that they can calculate all aspects of the use of investments no worse than businessmen from other countries.

The economic and social situation in which Kazakhstan enterprises operate often does not allow them to make direct use of foreign methodological developments when drawing up business plans. It is necessary to adapt them to the real economic, social, legal and other conditions of our country.

The conditions of the emerging market dictate the need to use the generally accepted practice in other countries of promoting entrepreneurial projects for investment. Unfortunately, the Kazakhstan specifics of the investment climate even complicates the procedures for developing business plans and taking into account a number of hard-to-predict factors in them.

These include the levels of inflation that differ for the indicators estimated in the business plan (for example: general inflation, inflation for sales, for the cost of production, for wages, for fixed assets, etc., floating bank and tax rates, conversion of teng indicators into hard currencies, problems of payment for supplies due to the crisis of non-payments, insufficient information and static data).

At the same time, foreign experience and the still insufficient experience of domestic enterprises show that even in the conditions of a transitional period, life itself, which is subject to economic and legal influences, makes business plans.

Functioning in it implies the need to develop a business plan to obtain project financing. In the crisis conditions of the transition period, the business plan of the enterprise should, first of all, solve the tasks of improving its financial condition or financial recovery (sanitization).

But it would be a mistake to consider the business plan drawn up as a once and for all set strategy of activity. When using rigidly fixed parameters, the relevance of a particular development can easily be lost. Business planning allows you to think over new business behavior options based on the analyzed scenarios. Therefore, there are no universal recommendations and there cannot be.

The business plan is perhaps the only official document that allows for such great variability in its compilation and application. For any business plan, according to most authors, only the marketing plan, production plan, financial and organizational plans are mandatory, while the latter should permeate all the listed sections.

In all other respects, each business plan depends on a huge number of factors, the main one of which is the entrepreneur himself, with his goals, professionalism and focus on success. At the same time, it is important to remember that planning by itself does not guarantee success, but it can provide many important and favorable factors for its achievement.

It can be concluded that the planning of business processes and business in general is an important part of the work of company management. It will be effective only if sufficient time and effort are devoted to these stages.

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