

Kvasnitska R.S.

Candidate of Economic Sciences, Associate Professor,
Professor at Department of Finance, Banking and Insurance,
Khmelnytskyi National University, Ukraine

STAGES OF BUDGETING IN INDUSTRIAL PLANTS

Today in Ukraine observed a positive trend to application in management of the business process of business entity such technology as budgeting, which allows minimizes costs, mobilize domestic resources, uncover potential reserves of increase the quality and profitability of products, works and services.

Budgeting as a core management mechanism and as effective tool for decision-making, allows to foresee possible problems in the enterprises, respond promptly to changing internal and external factors, and to optimize possibilities for achievement of goals. Herewith, the process of budgeting should be based on distinctly defined principles of its organization, specification which and determines the relevance of research of features of the budget process.

Therefore, the article is devoted to the important problem – research approach to content stages of the budgeting process activities of industrial enterprises. Thus, the author emphasized that the primary purpose of budgeting on modern industrial enterprises are introduction measures such as: target orientation and coordination of all events in the enterprise; identify existing risks and reduce their levels; increased flexibility, adaptability to possible changes.

Achieving the main goal of the budgeting, that is, him implementation in the activities of domestic enterprises should be at the expense of qualified phased introduction, and the performance of this process must be ensured by the ability of the enterprise to determine the optimal development option and the elaboration of actions aimed at him effective implementation.

According to the study systematically the point of view of economists on the number and semantic characteristics of stages of budgeting. Noted the need to expand the list of stages of budgeting at industrial enterprises of the stage, which concerns the evaluation of the effectiveness of budgeting. Resulting specified the number and content of the stages of the budgeting process activities of industrial enterprises, which allow to fully take into account the basic elements their of strategic development.

REFERENCES:

1. Shym D. K. Fynansovyy menedzhment / Dzh.K. Shym, Dzh. H. Syhel; per. s anhl. – M.: Yzd. dom. «Fylyp», 1996. – 400 s.
2. Davydovych I.Ye. Byudzhetuvannya yak instrument operatyvnoho kontrolinhu / I.Ye. Davydovych // Visnyk TANH. – 2004. – No 4. – S. 156 – 162.

3. Dzhereleyko S.O. Etapy formuvannya ta vprovadzhennya byudzhetuvannya v diyal'nosti promyslovykh pidpryyemstv / S.O. Dzhereleyko // Innovatsiyna ekonomika. – 2012. – No 5 [31]. – S.222-227.
4. Kalinina O.M. Etapy rozrobky i vprovadzhennya byudzhetuvannya / O.M. Kalinina // Ekonomika ta upravlinnya pidpryyemstvamy mashynobudivnoyi haluzi: problemy teoriiy ta praktyky. – 2010. – No 1(9). – S.57-64.
5. Tarasyuk M.V. Byudzhetuvannya v torhovel'nykh pidpryyemstvakh ta ob'yednannyakh: avtoref. dys. na zdobuttya nauk. stupenya kand. ekon. nauk: spets. 08.06.01 «Ekonomika, orhanizatsiya i upravlinnya pidpryyemstvamy» / M.V. Tarasyuk. – K., 2006. – 26 s.
6. Tkachenko A.M. Byudzhetuvannya – efektyvnyy zasib poperedzhennya vplyvu kryzovykh yavlyshch [Elektronnyy resurs] / A.M. Tkachenko. – Rezhym dostupu: www.zgia.zp.ua
7. Poyda Yu.M. Byudzhetuvannya ta yoho rol' u systemi obliku i kontrolyu / Yu.M. Poyda // Ekonomika APK. – 2006. – No 9. – S. 92-95.
8. Kutsyk V.I. Rol' byudzhetuvannya v upravlinni pidpryyemstvom / V.I. Kutsyk, Yu.O. Kolyasa // Innovatsiyna ekonomika. – 2012. – No 4 (30). – S.137-139.
9. Onyshchenko S. V. Byudzhetuvannya v systemi finansovoho upravlinnya pidpryyemstvom / S.V. Onyshchenko // Bukhhalters'ky oblik i audyt. – 2006. – No 6. – S. 42-51.
10. Tkachenko Ye.Yu. Byudzhetuvannya yak instrument kontrolinhu / Ye.Yu. Tkachenko // Teoretychni i praktychni aspekty ekonomiky ta intelektual'noyi vlasnosti. – 2012. – Vyp.1. – T. 2. – S. 114-118.
11. Mynchenkova O.Yu. Upravlenye personalom: sistema byudzhetyrovannya / O.Yu. Mynchekova, N.V. Fëdorova. – M.: KNORUS, 2008. – 224 s.
12. Hutsal O.P. Naukovo-teoretychni osnovy byudzhetyrovannya vytrat na personal / O.P. Hutsal // Visnyk ZhDTU. – 2015. – No 2 (72). – S.110-116.
13. Kraynyk O.P. Finansovyy menedzhment / O.P. Kraynyk, Z.F. Klepkova. – L'viv.: L'viv's'ka politekhnika, 2001. – 260 s.
14. Sira Yu.V. Byudzhetuvannya yak instrument upravlins'koho obliku pry vyrobnytstvi molochnoyi produktsiyi / Yu.V. Sira // Aktual'ni problemy ekonomiky. – 2009. – No 2 (92). – S.176-182.
15. Kratkyy ekonomycheskyy slovar' / [pod red. A.N. Azrylyyana] – M.: Ynstitut novoy ekonomiky, 2001. – 1088 s.
16. Holov S.F. Upravlins'ky oblik: pidruchnyk / S.F. Holov. – K.: Libra, 2008. – 704 s.
17. Korets'ky M.Kh. Upravlins'ky oblik: navch. posibnyk / M.Kh. Korets'ky, N.V. Datsiy, L.V. Pel'tek. – K.: Tsentri uchbovoyi literatury, 2007. – 296 s.
18. Karpov A. Kak ne nastupyt' na byudzhетные hrably / A. Karpov // Upravlenye kompanyyey. – 2004. – No 5. – S. 40-49.
19. Filina H.I. Finansova diyal'nist' sub'yektiv hospodaryuvannya: navch. posibnyk / H.I. Filina. – K.: Tsentri uchbovoyi literatury, 2007. – 320 s.