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**MANAGEMENT COMPONENTS OF BUDGETING:
TECHNOLOGY, ORGANIZATION, AUTOMATION**

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**УПРАВЛІНСЬКІ СКЛАДОВІ БЮДЖЕТУВАННЯ:
ТЕХНОЛОГІЯ, ОРГАНІЗАЦІЯ, АВТОМАТИЗАЦІЯ**

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The development of market relations depends on its scientific and technological process. Therefore, the use of recent advances decisively influences the state of the economy. The article deals with budgeting as a management company by providing technology relationship with budgeting strategy.

Keywords: *budgeting, enterprise strategy, budget process.*

У статті обґрунтовано перелік принципів впровадження бюджетування на підприємстві та сформульована сутність кожного з них. Обґрунтування здійснювалося шляхом: по-перше, проведення аналізу існуючих поглядів на перелік та сутність принципів бюджетування; по-друге, проведення аналізу та узагальнення типових помилок при впровадженні бюджетування на підприємствах; по-третє, формулювання вимог щодо впровадження бюджетування на підприємстві; по-четверте, формування переліку та розкриття сутності принципів бюджетування, які б ураховували як позитивний, так і негативний досвід впровадження бюджетування на підприємствах.

Окрім того вирішено проблему удосконалення бюджетування як управлінської технології підприємства шляхом забезпечення взаємозв'язку бюджетування зі стратегією підприємства. Практична реалізація перерахованих пропозицій забезпечить виконання бюджетуванням основних функції управління підприємством та взаємозв'язок бюджетування зі стратегією підприємства.

Ключові слова: *бюджетування, стратегія підприємства, бюджетний процес.*

An objective requirement for the development of a modern economy is a critical rethinking of management priorities. The business strategy of the 21st century is not interested in the cumbersome array of comprehensive accounting information that characterizes the "yesterday." Modern management, while in the dynamic economic sphere, needs urgent operational data with a high degree of relevance, oriented towards the achievement of strategic goals and ensuring long-term survival in the market.

A special importance in the enterprise has the planning of finance or budgeting in financial management. This topic touches upon all authors who are investigating the problems of production, finance and management.

E.A. Utkin notes that "... during the period of transition to market relations planning turned out almost half-forgotten. But nonetheless, it is one of the most important functions of managing any business» [1, p. 202]. A. M. Podderiyogin emphasizes that effective financial management is possible only with forecasting and planning, that is, it is necessary to "... analyze, predict, make managerial decisions and control their implementation" [2, p. 248]. N.G. Vyhovskaya [3, p. 361] defines financial planning "... as one of the most important tools for changing the direction of financial flows in an enterprise". O. P. Kraynik and Z. V. Klepikova consider that "... the budget is a useful means of informing the leaders about the effectiveness of their work in achieving the goals set. It helps the company identify potential problems associated with specific action programs and plan measures that would help to avoid these problems "[4, p. 40].

To coordinate different activities there is a specific function of management. The enterprise management system is formed through a set of managerial functions: forecasting, planning, organization, regulation, accounting, control and analysis.

The planning begins the creation and operation of the enterprise. The underestimating the planning of entrepreneurial activity in the market conditions, minimizing it, ignoring or incompetent practical implementation often leads to large, unjustified economic losses and ultimately to bankruptcy. This is proved by the many years of experience of foreign companies and domestic enterprises.

In modern economic conditions the planning through the construction of a budget system is actual. The term "budget" in Ukraine is mainly associated with the financial management at the state level, but also modern encyclopedias and publication of the Soviet period, indicating that it is appropriate to talk about budget companies, organizations, firms [5, p. 94].

The control system based budgeting came to Ukraine from the West, so work on budget planning methods are mainly represented by foreign authors. In Western practice, referring to the financial plans usually operate on the word "budget."

In the special sources, the definition of the Institute of Chartered Accountants for the management accounting of the United States has been quite widespread, according to the budget of the quantitative plan in terms of money, prepared and adopted for a specified period, indicating the planned amount of income to be achieved and expenses. It should be reduced during this period, and the capital that must be attracted to achieve this goal [6, p. 86]. A similar view is maintained by R. Anthony and J. Rees, defining the budget as a plan, expressed in quantitative, usually monetary, indicators, covering a given period of time, as a rule, a year [7, p. 898].

Thus, I.O. Blank notes that "the budget is an operational financial plan, which is usually developed within one year and reflects the costs and receipts of funds in certain areas of economic activity, individual types of operations, individual investment projects" [8, p.490].

Thus, most authors understand the term "budget" about the same: the quantitative (financial) expression of the organization's plans. More rarely, the budget is understood not by the plan itself, but by the planning method. The budget is a method of distribution of resources, characterized in quantitative form to achieve the goal, also presented quantitatively. The terms "budget" and "budgeting" are not synonymous. K.V. Schyborsch explicitly argued that "the budget is a document rich in quantitative indicators, according to which the enterprise carries out its economic activity. Budgeting is a process of drafting and implementing this document in the practical activities of the company " [9, p. 8]. Therefore, it is worthwhile to introduce the concept of "budget management" (technology of budgeting) as a set of principles, methods, tools and management tools based on the budget. Budgeting technology is implemented in practice in the budget process (directly in budgeting). The budget process is a periodic, systematic conclusion, approval and analysis of budget execution. This budget process is not a separate process, and provides a systematic approach to optimizing business management system as a whole. In our view, all the functions of budgeting ultimately reduced to three: planning, control and motivation. Budgeting, like any management tool has its advantages and disadvantages, awareness directly determines the efficiency of budgeting for any enterprise (Table 1).

Table 1

Advantages and disadvantages of budgeting

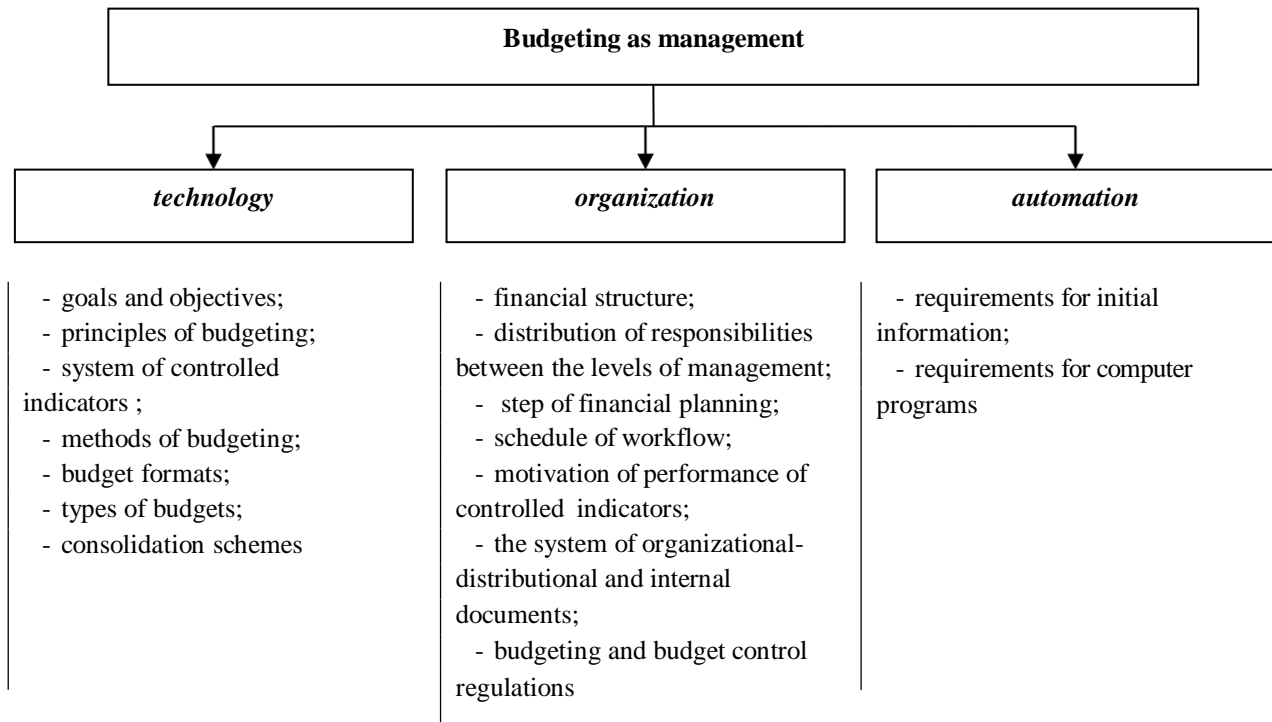
Advantages	Disadvantages
Allows you to coordinate the work of the company as a whole.	Different perceptions budgets of different people.
It has a positive effect on staff motivation.	The complexity and high cost of implementation
Budget analysis allows to make corrective changes in a timely manner.	Budgets require high productivity of employees, which often leads to prevention and reduces efficiency.
Gives the opportunity to learn from the experience of budgeting past periods.	The contradiction between the reach of the goals and their stimulatory effect.
Allows new employees to understand the "direction" of the company, thus helping them adapt to the new team.	If the budgets are not brought to each employee, then they have virtually no influence on the motivation and results of work, but are perceived only as a means for assessing the work of employees and tracking mistakes.
Enables to improve the resource allocation process.	
Promotes communication processes	
Helps managers understand their role in the organization.	
It serves as a tool for comparing the achieved and desired results.	

Borrowed from western theory and practice and adapted to the conditions of functioning of domestic business entities, the methodology of budgeting does not meet specific requirements, in particular, to improve the efficiency of enterprises. That is, the proposed budgets do not target the staff of the enterprise for the economical use of resources and spending.

Also, under budgeting it is proposed to understand the administrative technology of budgeting, which allows to link the activities of the company with its strategic goals, plan, organize, monitor and motivate the implementation of budgets in the enterprise, that is, to implement the process of enterprise management, aimed at achieving the goals set by the enterprise.

A thorough and generalized description of the process of setting budgeting is provided only in the work [10]. It allocates three stages of setting budgeting: 1. The technology of budgeting. 2. Organization of budgeting. 3. Automation of budgeting. The author agrees with Khrutsky V. Ye. and Gamayunov V.V. [10] that full budgeting, as management technology, should include three interrelated components: technology, organization and automation of financial calculations (Pic.1).

The object of budgeting is an enterprise, which is a complex of socio-economic system, and therefore the process of budgeting as a modeling and reflection of the economic activity of the enterprise should be based on a systematic approach. The system approach, as experts point out, is a form of application of the theory of cognition and dialectics to the study of processes occurring in nature and in the society. Its essence lies in the implementation of the requirements of the general theory of systems, according to which each object in the process of its study is considered as a large and complex system, and at the same time, as an element of an even larger system.



Pic.1. Management components of budgeting

That is, the budgeting system is necessary to predict the future of the enterprise, to predict possible changes in the conditions of activity through advance planning and control. The budgeting system should cover, as a whole, the organization, including the production, sale, distribution, financing, and subdivisions engaged in certain types of financial, economic and production activities.

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ІННОВАЦІЙНА РОЛЬ УНІВЕРСИТЕТІВ ТРЕТЬОГО ВІКУ В РОЗВИТКУ СРІБНОЇ ЕКОНОМІКИ В УКРАЇНІ

Халецька А.А., Горбовий А.Ю.

INNOVATIVE ROLE OF THE THIRD AGE'S UNIVERSITIES IN THE DEVELOPMENT OF THE SILVER ECONOMY IN UKRAINE

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В статті проаналізовано основи формування університетів «третього віку» в Україні в умовах розвитку «срібної» економіки; концептуальні засади соціальної політики в Україні; міжнародний досвід та розглянуто проблеми формування срібної економіки в Україні.

Ключові слова: пенсіонер, молода людина, активне довголіття, щасливе старіння, срібна економіка, соціальне залучення, економічне залучення, політичне.

The article analyzes the foundations of the formation of «third-year» universities in Ukraine in the conditions of development of the «silver» economy; conceptual foundations of social policy in Ukraine; international experience and problems of the formation of the silver economy in Ukraine are considered; social and economic development. The forms of working with elderly people are defined: voluntary civic inclusion (seniors bureau, seniors association, mentoring, etc.); trainings and creative projects; target apartment buildings for single elderly people with well-organized infrastructure;