

ИССЛЕДОВАНИЕ ФАКТОРОВ, ВЛИЯЮЩИХ НА МАРОЧНУЮ ПОЛИТИКУ ПРЕДПРИЯТИЯ

Проведено исследование классификации торговых марок, уточнено понятие бренда и торговой марки. Рассмотрен процесс формирования портфеля торговых марок на примере одного из ведущих производителей алкогольной продукции – ООО «ПТК «Шабо» (с. Шабо, Одесская обл., Украина). Предложено перечислить факторов, которые необходимо учитывать при принятии решения о формировании портфеля торговых марок.

Ключевые слова: торговая марка, марочная политика, портфель торговых марок, производители алкогольной продукции.

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INVESTIGATION OF THE MECHANISM OF INTERRELATION BETWEEN ACCOUNTING AND BUDGETING IN THE ENTERPRISE MANAGEMENT SYSTEM: THE STRATEGIC ASPECT

Проаналізовано результати останніх досліджень науковців і визначено принципи, значення бюджетування, його взаємозв'язок з обліком в системі управління діяльністю підприємств. Ідентифіковано вплив різних видів обліку і можливості інтеграції із складовими системи управління для досягнення стратегічних цілей. Визначено послідовність формування звітності за центрами відповідальності та інформаційний зв'язок між бюджетами, цільовою собівартістю та нормативами витрат. Сформульовано переваги механізму взаємозв'язку бюджетування з бухгалтерським обліком.

Ключові слова: система стратегічного управління, обліково-аналітичне забезпечення, взаємозв'язок бюджетування з бухгалтерським обліком.

1. Introduction

Eurointegration processes, toughening of business conditions cause strengthening of own competitive positions in the market. This affects the construction of an effective «system of strategic management, due to the understanding of the enterprise as an open system that actively interacts with the external environment, receiving in it inputs and the expected result of activity at the exit» [1].

It is in this plane that proper performance of the service function by accounting will be an effective tool to meet the needs of the accounting company's management. And it will also promote the introduction of budgeting to achieve the strategic goals set, to implement budgets, to identify deviations and eliminate the causes of their occurrence. After all, a clear organization of the budgeting process – a tool for implementing the planning function and the method of financial management, will help to increase the efficiency of doing business by Ukrainian enterprises from 25–50 % and reduce the costs of the enterprise by 10–15 % due to improved management quality [1]. According to experts, enterprises that do not make budgets lose up to 20 % of their revenues per year [2]. The above tendencies actualize the use of additional ac-

counting and budgeting capabilities, which will allow to form a qualitatively new strategic level of management, adapted to the requirements of the present.

2. The object of research and its technological audit

The object of research is the system of accounting and budgeting in interrelation and continuous development.

To increase the effectiveness of the management cycle, enterprises need to reorganize their internal structure and structural divisions, using management methods, one of which is budgeting. In particular, the lack of stable interrelationships in budgeting and strategic goals indicates inefficient implementation of strategic management as the basis for long-term stable business development. Specified on the basis of information of economic activities of the Ukrainian engineering enterprise under study it is possible: to generalize approaches to the organization of the budgeting process; to systematize factors and directions of development of its accounting system, subsystems of management accounting and reporting; as an improvement use a foreign scheme [3]. So, Fig. 1 shows the scheme of the stages of the budget process of production units and the obtained results.

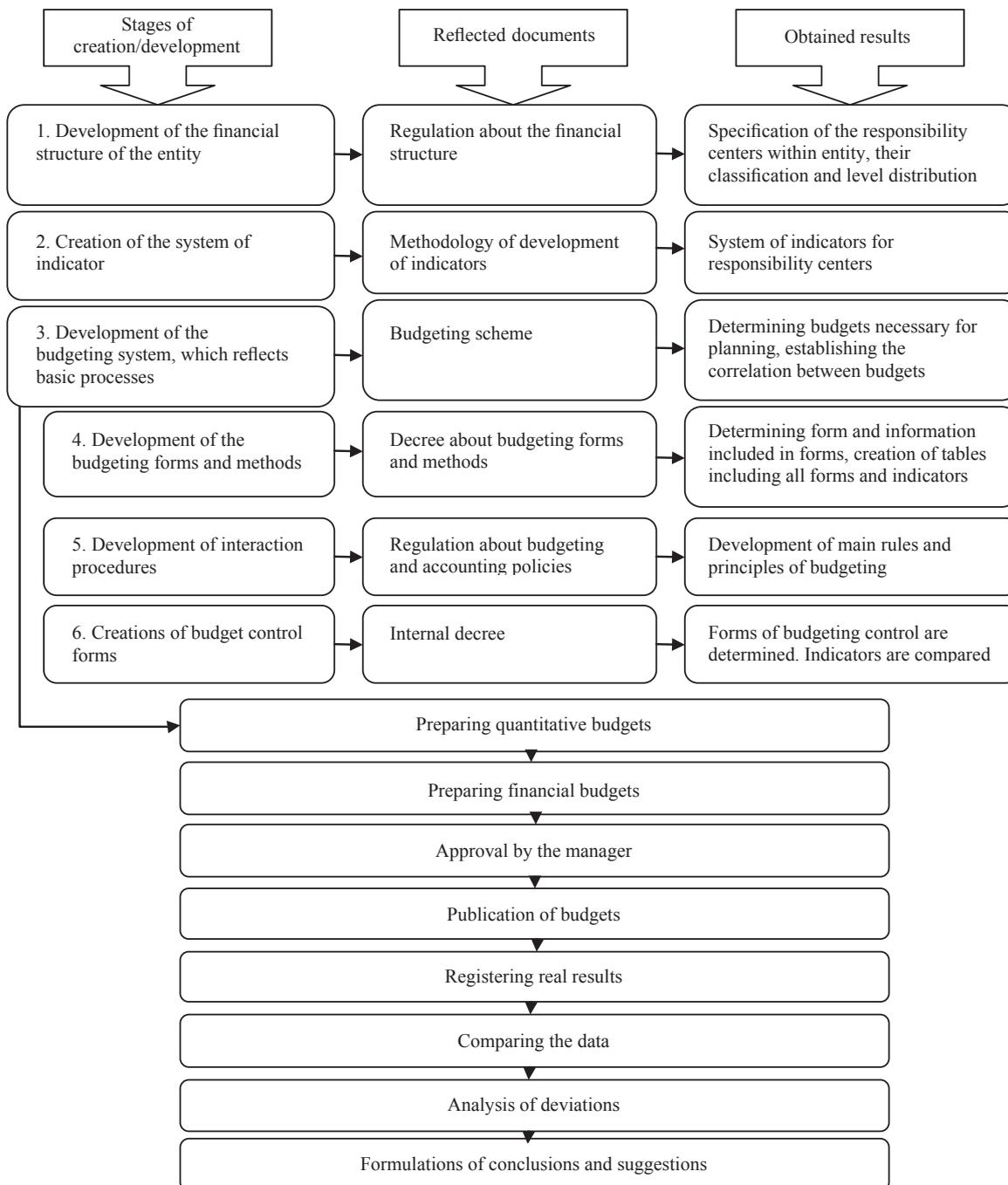


Fig. 1. The scheme of enterprise budgeting [3]

The study of interrelations shows that budgeting allows to [3]:

- reduce costs and increase the income of the subject;
- plan the activity of the enterprise for a certain period;
- coordinate the activities of various units or parts of the subject;
- motivate managers to achieve their goals and objectives;
- optimize cash flows.

3. The aim and objectives of research

The aim of research is generalization of theoretical approaches and development of proposals for organizing budgeting. To achieve this goal, it is necessary to perform the following tasks:

1. Analysis of the reasons, problems and advantages of introducing budgeting.
2. To determine the place of accounting and budgeting in the system of strategic management of the enterprise.
3. To investigate the approaches to the formation of information and analytical support for budgeting management.
4. To substantiate the mechanism of interrelation of accounting together with budgeting in the system of strategic management of activities.

4. Research of existing solutions of the problem

Modern problems and prospects for improving management efficiency in ensuring the competitiveness of the

enterprise and long-term prospects for its development are studied by scientists in [1]. The next have attention:

- approaches to budgeting as a management method, is determined by the objectives that the enterprise sets for itself [4];
- advantages of process-oriented budgeting [2] in enterprise management;
- use of the system approach in budgeting with the development of the consolidated budget algorithm based on reporting and accounting data [5]. Features of information management of various accounting systems, when making managerial decisions are considered in [6], in [7] – budgeting approaches in Kazakhstan, in [3] – the definition of budgeting strategies in Moldova.

Important in practical terms is the study of budgeting as a tool for sustainable enterprise development using a system of balanced indicators [8] and improving the efficiency of enterprise management based on a balanced system of indicators [9].

Studying the peculiarities of the construction of the budget model [10] allowed the scientist to substantiate methodological approaches to improving the budgeting process and develop a financial and economic model of the budget process structure and a model for integrating budgeting with a system of balanced indicators.

A practical aspect of the application of the process-oriented approach in budgeting and the formation of the information base for enterprise management deserves attention [11]. The studies in [12] substantiate the prerequisites for using budgeting as a tool for realizing the goals of strategic management based on a balanced system of indicators and a process approach.

The processing of works [10, 11, 13] and the study of the role of accounting in strategic management proves that the basis of the process of enterprise budgeting is its accounting subsystem. For the enterprise management system, the data of accounting and management accounting, control, analysis and audit, financial reporting is an important source of accounting and information support for making management decisions [14].

Therefore, within the framework of enterprise management, it is suggested that the effective management system be implemented on the basis of the system approach (Fig. 2) and the interconnection of accounting, reporting and budgeting subsystems in the form of a cube. In this cube, the financial and economic activities of the enterprise are considered as its information system at point A.

The management accounting subsystem (vector AB) forms the vector of the coordinate axis, the vector AC – forms a subsystem of management reporting; vector AD – budgeting subsystem. The proposed cube model reflects the management process based on the information of the management accounting system, reporting and budgeting, their relationship to a specific center of responsibility (small cube). The implementation of management functions: analysis, control, planning, rationing, evaluation will provide subsystems of management accounting, reporting and budgeting at enterprises, interacting with each other. A system for managing the activities of an enterprise is completely or partially decentralized. Elements of the management system collect, streamline, store, process, analyze, evaluate all types of information about economic processes, the formation on its basis of management reporting, operational and financial budgets.

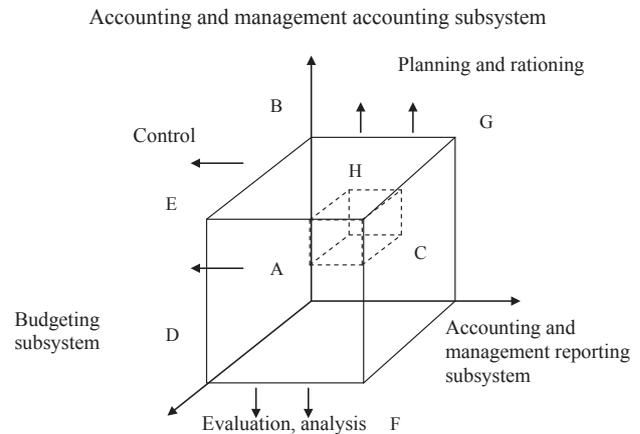


Fig. 2. A typical system of accounting and management accounting, enterprise budgeting [13]

However, the ambiguity of the theoretical provisions and the lack of relevant practical developments relating to research on the problems of the relationship of accounting together with the process of budgeting in the system of strategic management point to the need to deepen the theoretical, methodological and practical foundations of this problem. The first is connected with the definition of the place of accounting and budgeting in the system of strategic management of the enterprise. The second problem is justifying the expediency of forming information and analytical support for the budgeting department, which actualizes the problem of the formation, use and storage of information. The third problem is the construction of a mechanism for interrelating budgeting with accounting in strategic management, which will give the company additional advantages. The above tendencies actualize the adoption of strategic decisions in internal and external actions.

5. Methods of research

Considering the interrelation of accounting and budgeting in the management of enterprise activity, a study is conducted on the basis of general scientific, special methods and methods of cognition, in particular:

- scientific works devoted to the problems of accounting and budgeting;
- publications in periodicals;
- legislative and methodological materials;
- data management production of engineering enterprises in Ukraine.

The research of theoretical foundations is carried out using induction and deduction methods, grouping and comparison – to clarify the notions of «budget», «budgeting», problems and advantages of introducing budgeting, determining the place of accounting and budgeting in the system of strategic management of the enterprise. Abstract-logical methods are used to form approaches to information and analytical support for budgeting management in terms of the introduction of the standard forms of the budget of income and expenditure, the budget for the movement of funds. Studies and generalizations of experience, the use of methods of association and analogy have made it possible to propose the organization of budgeting based on the mechanisms of interrelation with accounting in the strategic management of Ukrainian engineering enterprises.

6. Research results

6.1. Analysis of the reasons, problems and advantages of budgeting implementation. Taking into account the foreign experience of research of scientists, modern Ukrainian realities, introduction of budgeting at the enterprises is accompanied by technical, organizational, economic, social, temporary, information problems, the most significant of which are summarized in Table 1.

From the above reasons and problems of implementing budgeting, it follows that budgeting allows to coordinate all financial resources for productive, investment, financial activities. And also to improve the organization of all divisions of the enterprise to prevent crisis situations, improve motivation, increase the responsibility of managers of all levels, and provide financial results. However, despite certain advantages, the modern system of budgeting is not in demand with the management of Ukrainian enterprises due to the lack of interrelations between long-term and short-term plans and a specific strategy for the development of the enterprise.

6.2. Determination of the place of accounting and budgeting in the system of strategic management of the enterprise. The modern period of doing business by Ukrainian enterprises is characterized by globalization processes that

determine the need for qualitatively new forms of improving business efficiency, modern economic management methods, one of which is budgeting, which includes [4]:

- management part – the study of the behavior of each individual enterprise (based on management functions);
- accounting – display and processing of information (formation of information and analytical management support);
- financial part that facilitates the transformation of management decisions in the financial performance of the enterprise (in particular, the transformation of strategic plans (budgets) of enterprises in the summer financial and economic indicators of income and expenditure, cash).

The modern «enterprise accounting system – its information system, designed to generate internal reports:

- 1) for the purposes of periodic planning, monitoring and evaluation;
- 2) for making decisions in non-standard situations and choosing the policy of the firm;
- 3) for the formation of external reports to shareholders, government agencies and other contractors of the enterprise when making investment decisions, monitoring the accuracy of tax calculation, etc.» [5].

Table 1

The reasons, problems and advantages of budgeting implementation

Reasons	Problems of implementation and positive responses of managers (in %)	Influence of external and internal factors	Advantages of implementation	
New requirements for the content of information, its inadequacy and ways to provide real costs and revenues to the enterprise	Formation of information base of enterprise management in the conditions of automation of budgeting and insufficient level of technological, organizational, provision for the development of realistic budgets	37.1	Stages of product life cycle, level of competition	Creation of an effective system of rational resource management incl. financial (through effective management of cash flows) and their targeted use, planning and decision-making (for the enterprise as a whole, structural divisions, responsibility centers, projects, business areas)
The introduction of budgeting is an effective tool for achieving the goals, enterprise strategy	Resistance of employees to develop and implement budgets	31.3	Constant and variable customer needs and availability of labor resources	Increase of investment attractiveness (ensuring financial stability and proper level of solvency)
The need for expression in the value ratio of all production and economic operations	Insufficient qualification of managers who are familiar with the budgeting system	28.2	Trends in the development of technology	Optimization of incomes and expenses both of the whole enterprise and of individual responsibility centers (identification of bottlenecks in the management of enterprises) due to improving the quality of management
Low financial discipline	The lack of modern technical and software (the level of computerization) (Excel, Microsoft Axapta, Adaytum e.Planning, Active Planner, etc.)	23.7	Level of entrepreneurial and financial risk	Obtaining consolidated internal reporting (organization of accounting and reporting on responsibility centers in the system of expenditure budgeting)
Elimination of causes of deviations, reserves of unused opportunities and the impact of risks	The presence of conflicts related to the allocation of resources	20.0	Needs and resources of production, availability of stocks in the warehouse, cost of raw materials	Increasing the efficiency of managing the enterprise as a whole and strengthening financial discipline and subordinating the interests of individual structural divisions to the interests of the company as a whole and the owners of its capital
The threat of bankruptcy and low liquidity	The lack of information on the procedure for developing and implementing budgets	16.3	Marketing and advertising conditions; pricing of goods (services)	Evaluation of all aspects of the company's financial viability (using financial models to calculate deviations)
Misuse of enterprise resources and significant financial losses	Other problems	0.3	Moral aging of goods and services, etc.	The use of organizational and methodological tools for monitoring and modeling in the process of budgeting

Note: developed by the author.

According to the requirements of national standards, the compiled financial statements of the enterprise do not fully reflect the actual state of affairs in the enterprise. «The ability of the user of accounting to determine at what stage of development the firm is – its main task as a responsible financier, and any other user. The task of the administration and, above all, of the responsible financier to do everything to ensure that the company as long as possible was in the third stage (maturity)» [2]. Management accounting information is used by the enterprise to strategically plan and monitor the implementation of the strategy; and financial reporting data is an information display of the planned strategy on the principle of continuity and communicability of interrelated functioning. In work [6], the scientist notes that «as a result of transformational processes, a strategic type accounting model should be formed, «...corresponds to the state of the market environment, constantly changing, and allows to achieve competitive advantages in the long term». It is the company's strategy that should combine financial and management accounting, reporting and budgeting for the implementation of the company's internal goals. So in [7] the requirements to the accounting system of the enterprise under investigation are formulated:

- to focus on the goals that the company seeks to achieve in the future;
- forecasting of daily operational deviations of actual indicators from forecasted ones;
- to indicate common causes of deviations, identify undesirable events and predict their occurrence;
- to provide information on the dynamics of costs in various areas of business;
- be simple and reliable in determining low price limits;
- to provide an opportunity to predict the consequences of various areas of the company's development, fluctuations in business activity in the segments for costs and results;
- to use indicators on the basis of which it is possible to make everyday management decisions.

The conducted studies show that the term «budgeting» is understood by most scientists as «one of the methods of corporate management» [10, 11], «an instrument for sustainable enterprise development» [8], other «management technology» and «the process of developing, drafting and approving the budget» [12, 13]. The sources [12, 13] consider the budget as «an operational financial plan of the short-term period, usually developed within one year and reflects the expenditure and income of financial resources in the process of carrying out specific types of economic activities». And also express an opinion on the ownership of budgeting at the same time to both systems – management and management accounting. «On the one hand, budgeting specifies the tactical and strategic tasks put forward by the managers of the organization; on the other hand, managers use budget data for the following purposes of managerial analysis and control» [12] in two areas: preparation of functional budgets (department plans); development of standards and norms of expenditure.

The budgeting system includes a set of elements:

- structure of budgets;
- procedure of formation;
- coordination and approval of budgets and monitoring of their actual execution;
- regulatory framework (norms, standards, limits);

- typical procedures and mechanisms for making managerial decisions.

The focus on the interpretation and transformation of strategic objectives of the enterprise in budgets based on the application of the process approach and the methodology of a balanced system of indicators in the form of the stage of its formation will allow to:

- formulate a strategy and key indicators;
- introduce a process approach;
- formulate the budgets of business processes and the consolidated budget of the enterprise;
- organization and regulation of budgeting, improve the quality of management at all levels.

Important in this case is the compliance with the functions of budgeting:

- control over achievement of set performance and management results;
- economic planning and forecasting of indicators and results of operations and management;
- coordination of the activities of structural units;
- forming the basis for making decisions on the tactical and strategic development of the enterprise.

Therefore, scientists consider budgeting as a process of concretization and detailed planning of tasks in the natural and value dimensions. As well as the establishment of specific indicators-benchmarks that ensure the implementation of plans and harmonization of raw materials, material, labor, investment and cash flows of the enterprise in order to achieve certain strategic, tactical and operational goals.

Depending on the form of government budgets can be targeted for short periods of time or for longer time periods (strategic planning). This affects the control over budgeting, and control is impossible without accounting, which is the informational basis of budgeting. The difference between budgets (goals and objectives of each division, responsibility centers) is based on the concept of the relevant level of production, the dependence of costs on the level of production, or the difference between economic and financial indicators.

Achieving the strategic objectives of the enterprise through budgeting includes [11]:

- 1) budgeting technology:
 - financial planning and regulation tools;
 - optimization objects – business processes;
- 2) organization of budgeting:
 - budget regulations, financial structure of the company;
 - distribution of functions in the management apparatus in the budgeting process;
 - budget control system of internal reporting;
- 3) information accounting and analytical system of budgeting:
 - automation of accounting;
 - means of financial forecasting, depth of information detailing of the accounting and analytical system of budgeting;
 - information exchange networks and authorities of participants;
 - organization of prompt information on the current level of execution of budgets based on the process approach.

Realization of the goals of strategic management, rationality and pragmatic management of enterprises is faced

with the lack of an agreed strategy and budgeting, taking into account:

- as internal factors:
 - a) lack of qualified staff;
 - b) predominance of functionally-organized budgeting;
 - c) understanding of budgeting as a planning tool only;
 - d) unwillingness to change management;
 - e) lack of links between strategic goals and budgeting,
- and external factors:
 - a) macroeconomic instability;
 - b) significant level of speculative capital;
 - c) lack of comprehensive institutional and infrastructural support for the promotion of strategic management at all levels of the economic system.

6.3. Research of approaches to the formation of information-analytical support for budgeting management. Modern processes of unification, integration, and standardization of accounting data make it necessary to improve information and analytical support for management with budgeting, which actualizes the problem of the formation, use and storage of information. This will significantly improve the analytical and prognostic and control functions of the system of management accounting, reporting and budgeting, the effectiveness and effectiveness of monitoring the rational and economical use of production and financial resources, assess the rationality of their use and create an objective information base on the costs of production and revenues.

In particular, to specify the specific item of income or expenditure, it is advisable to use the analytical accounts

of the first, second and other orders. And the development of a motivation system for employees (the implementation of budget indicators) will contribute to the evaluation of performance, taking into account the minimization of costs compared with their budgetary magnitude. And monitoring the implementation will not create additional information flows.

Considering the balance between revenues and expenditures at the strategic level, a preliminary enterprise development budget will be developed. So in Fig. 3 the developed budget is reflected, which is the information base for budgets at the tactical level with the definition of the enterprise strategy, and taking into account the factor of seasonality of cash. To ensure the balance of the company's resources, the dynamics of revenues and expenditures for medium-term periods, the operating budgets are being built.

Each enterprise builds its own, modified, in comparison with the standard, system of budgets. Enterprise management provides for the parallel use of interconnection mechanisms for operating information on the magnitude, cost structure, endogenous and exogenous influence factors, and the choice of the optimal cost management method.

As can be seen from Fig. 4, a certain information interrelation between budgets, the target cost price and the cost standards to ensure the control of resources (stocks) that are subject to regulation and management, the accuracy of budgets in the planning of logistics and the implementation of sales plans.

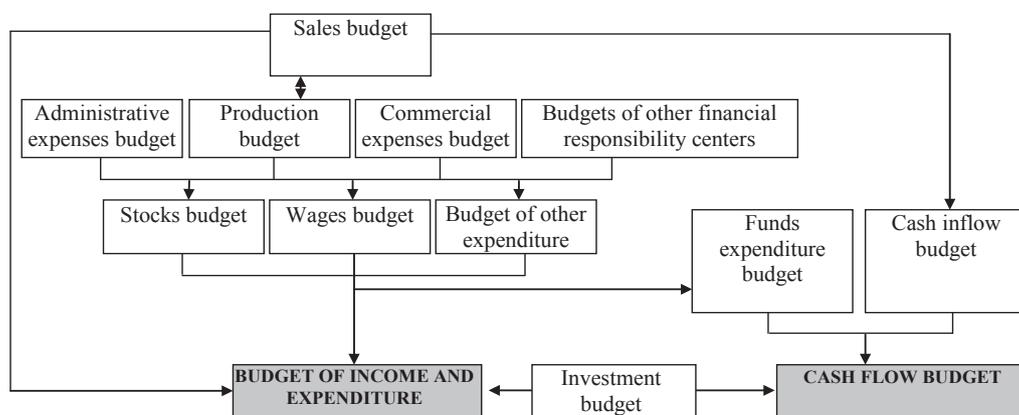


Fig. 3. Budgeting as a basis for information and analytical support of management [13]

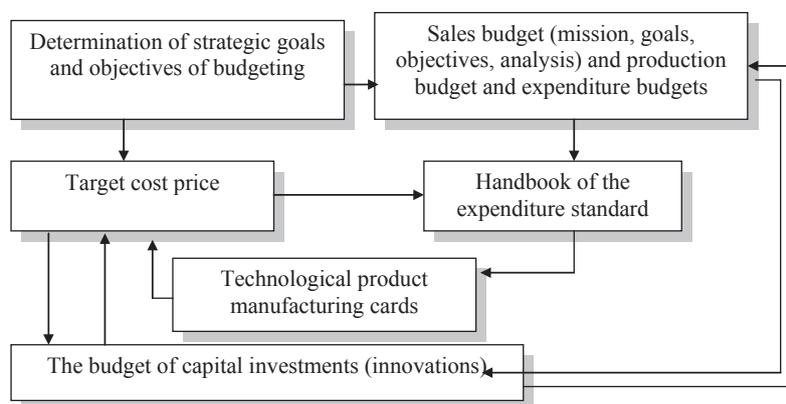


Fig. 4. Information interrelation between budgets, target cost price and expenditure standards

Formulation of management reporting on responsibility centers in the system of budgeting of the company's expenses is proposed in the following order:

- registration and information support of the receipt of objects of labor;
- accounting and information support for warehousing;
- registration and information support for the issue of objects of labor in production;
- accounting and information support in the framework of synthetic and analytical accounting is reduced;
- formation of the budget of purchases and management reporting.

The adoption of clear and reasoned managerial decisions by company managers on the basis of information and reporting, which is formed in the accounting and analytical system of budgeting, provides for [11]:

- a complete management cycle, including planning, implementation, monitoring and analysis;
- accounting for financial responsibility centers (FRC) and financial accounting centers (FAC);
- a variety of budget forms;
- management by target indicators fixed in budgets.

6.4. Substantiation of the mechanism of interrelation of accounting together with budgeting.

An implementation of budgeting as an effective tool for achieving the goals, the enterprise strategy in connection with accounting will ensure the implementation of the principles:

- 1) analytical – registration of only clearly established rights and obligations, formalized by contracts;
- 2) specialization – separate planning and accounting of each type of income and expenditure;
- 3) completeness – a reflection in the budget and in accounting of incomes and expenses by a total sum;
- 4) unity – the need to combine all revenues and expenditures into a single budget through a combination of

a functional and systematic approach to building a governance structure and budgeting.

Fig. 5 reflects the interrelation between budgeting and accounting that are a subsystem of the general enterprise management system; accordingly projections of functions of planning and control of the general control system on the plane of the budgeting system, where there is budget planning and budget control.

Implementation of the mechanism of interrelation of budgeting with accounting will provide advantages:

- to increase the responsibility of employees (delegation to the lower levels of management authority to record costs in the field);
- fulfillment of planned indicators for expenditures at a particular section of the production process;
- quality of production results and level of capacity utilization;
- to identify the causes of deviations from planned targets and make changes;
- to determine the impact of time and cost factors on market needs, on a specific type of activity (products, services);
- control at a level that allows to take appropriate measures and makes transparent the management of excess and/or insufficient capacities, as well as the accuracy of the expected volumes and cost structure when planning the budgets of structural units;
- to determine the amount of funding security (independence in spending the payroll on monthly (quarterly, annual) budgets, which will contribute to the material interest of employees in the successful implementation of planned targets)
- reduction of non-productive costs of working hours of planning and economic services due to the simplified control of budgetary funds; saving costs and financial resources.

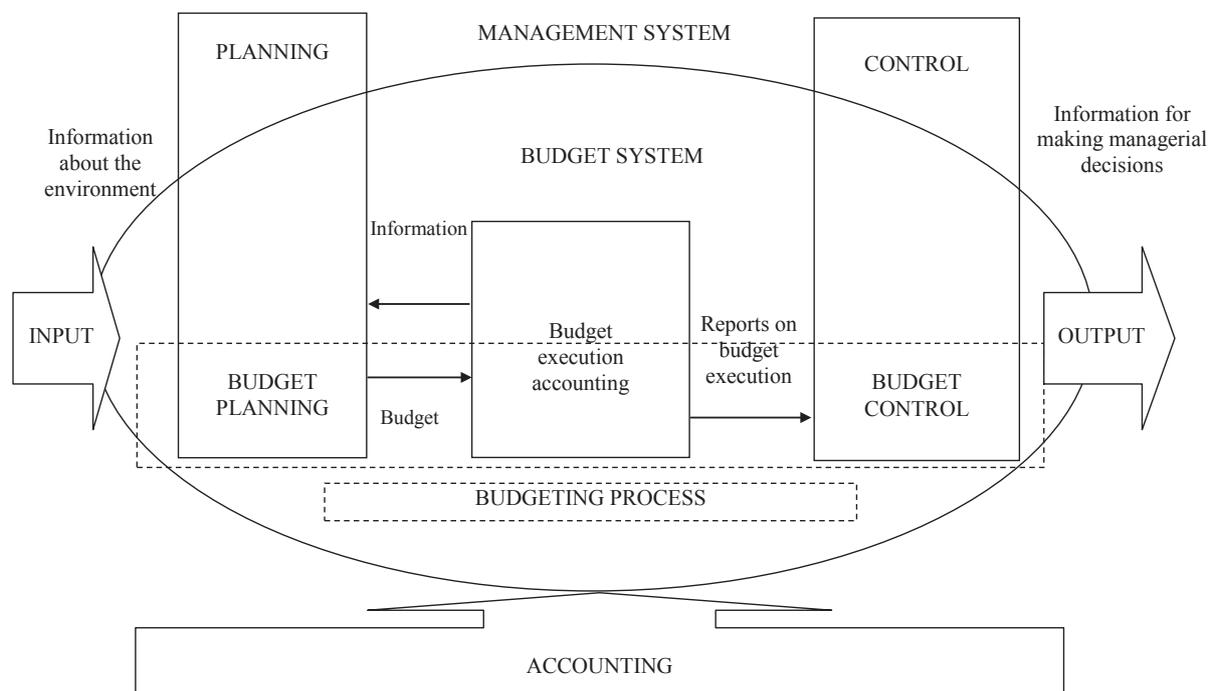


Fig. 5. Scheme of the mechanism of interrelation between budgeting with accounting [13]

The effectiveness of budgeting in the system of strategic management of the enterprise will allow to [12]:

- define a system of indicators to achieve goals;
- meet strategic priorities to ensure support for the strategy and monitor compliance with the achieved level, defined standards for the set goals;
- complete complexity;
- maintenance of a cycle of budgeting, the control of parameters of budgets: the consumer-realization-manufacture-parameters of the budget;
- orientation of all indicators in time: specific, measurable, achievable, realistic;
- creation of a system of staff motivation and management based on certain criteria for budget implementation by the division and a separate executor;
- manage using budgets in the preventive management mode;
- ensure a direct correlation between the indicators of budgets and the strategic objectives of the activity (the possibility of a balanced system of indicators);
- adjust the organizational, financial and budgetary structures in accordance with the business processes of the budgets of financial responsibility centers.

7. SWOT analysis of research results

Strengths. To gain additional advantages in management it is necessary:

1) transformation of strategic objectives of the enterprise into budgets on the basis of application of the process approach and methodology of the balanced system of indicators for formation of the competitive strategy of the enterprise;

2) an information link between the strategy, budgets, target costs and cost standards is established to ensure control of resources (stocks) that are subject to regulation and management, the accuracy of budget execution in the planning of logistics and the implementation of marketing plans;

3) clear organization of budgeting, an effective tool for achieving the objectives, the strategy of the enterprise in conjunction with the account will ensure the effectiveness of planning and control functions of the overall management system on the plane of the budgeting system has practical application. This will allow in the financial sphere to:

- regulate the volume of expenditure within the inflow of funds;
- determine the amount of funding;
- systematically engage in marketing to develop more accurate forecasts of available resource opportunities – in the field of organization of general management – the business structure of the organization, the significance and place of each function (commercial, industrial, financial, administrative, etc.);
- ensure proper coordination of services, focusing on joint activities to achieve budget approved indicators; in particular in the field of cost management – the economical use of resources and provides a search for ways to reduce costs.

Weaknesses. The lack of qualified personnel, the predominance of functionally-organized budgeting, the understanding of budgeting as a planning tool only, the reluctance of management to change, the lack of links between strategic goals and budgeting.

Opportunities. The mechanisms of interrelation between accounting and budgeting in management promising for

Ukrainian enterprises in the conditions of fierce competition both among themselves and with foreign corporations require further research.

To study the financial possibilities of implementing budgeting in management, the orientation of all indicators in time (specific, measurable, achievable, realistic) with obtaining competitive advantages in the industry.

Threats. The use of foreign experience does not always help to gain additional advantages in the industry, which is connected with the financial capabilities of the enterprise, the entry of enterprises into the foreign market, technological support of the production process and training of personnel, legislative regulation and economic recession in the country.

8. Conclusions

1. The key features, disadvantages and advantages of introducing budgeting are analyzed. It is revealed that budgeting allows to improve the organization of enterprise divisions to prevent crisis situations, improve motivation, increase the responsibility of managers of all levels and provide financial result.

2. Determination of the place of accounting and budgeting in the system of strategic management of the enterprise allows to:

- formulating requirements for the accounting system;
- establish that the information of management accounting is used by the enterprise for strategic planning and control over the implementation of the strategy;
- establish that the financial statement data, information display of the planned strategy;
- carry out the transformation of strategic objectives of the enterprise into budgets based on the application of the process approach and the methodology of a balanced system of indicators in the form of the stage of its formation.

3. The approaches to the formation of information and analytical support for budgeting management are substantiated in order to make clear and substantiated management decisions by the company's managers at different levels of management. The specified will allow to increase control functions of subsystems of the administrative account, the reporting and budgeting, rational use of industrial and financial resources, accuracy of formation of budgets at planning of material support and realization of plans of sale of production.

4. The developed proposals for the implementation of the mechanism for the interrelation of accounting together with budgeting will provide additional advantages for effective strategic management of Ukrainian machine-building enterprises, in particular:

- to regulate the volume of expenditure within the inflow of funds;
- to determine the amount of funding;
- to ensure proper coordination of services, economical use of resources to achieve the objectives in the management of activities.

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ИССЛЕДОВАНИЕ МЕХАНИЗМА ВЗАИМОСВЯЗИ УЧЕТА И БЮДЖЕТИРОВАНИЯ В СИСТЕМЕ УПРАВЛЕНИЯ ДЕЯТЕЛЬНОСТЬЮ ПРЕДПРИЯТИЙ: СТРАТЕГИЧЕСКИЙ АСПЕКТ

Проанализированы результаты последних исследований ученых и определены принципы, значение бюджетирования, его взаимосвязь с учетом в системе управления деятельностью предприятий. Идентифицировано влияние различных видов учета и возможности интеграции с составляющими системы управления для достижения стратегических целей. Определена последовательность формирования отчетности по центрам ответственности и информационная связь между бюджетами, целевой себестоимостью и нормативами расходов. Сформулированы преимущества механизмов взаимосвязи бюджетирования с бухгалтерским учетом.

Ключевые слова: система стратегического управления, учетно-аналитическое обеспечение, взаимосвязь бюджетирования с бухгалтерским учетом.

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CLASSIFICATION OF ACCOUNTING OUTSOURCING: COMPLIANCE WITH MODERN DEVELOPMENT TRENDS

Проведено аналіз існуючих на сьогоднішній день класифікацій бухгалтерського аутсорсингу. Оцінено визначені науковцями класифікаційні ознаки на відповідність потребам в забезпеченні ефективності бухгалтерського аутсорсингу. Запропоновано здійснювати його класифікацію за такими ознаками, які представлено у трьох групах: залежно від послуг, які надаються; залежно від суб'єктів господарювання та залежно від вимог до організації аутсорсингу.

Ключові слова: бухгалтерський аутсорсинг, організація бухгалтерського обліку, класифікація бухгалтерського аутсорсингу.

1. Introduction

The difficult economic situation in Ukraine forces enterprises to seek and implement effective measures to optimize their expenses. To achieve this aim, enterprises are increasingly turning to business process outsourcing, in particular to accounting outsourcing. However, the effectiveness of its implementation depends on many factors, one of the main is properly organized the process of transition

to outsourcing. And this, in turn, requires consideration of the features of its implementation for each species.

There is no model of accounting outsourcing, which would be universal and suitable for all business entities. The final decision on the choice of a specific type of accounting outsourcing should be based on an analysis of all its varieties and taking into account those features that are appropriate for a particular enterprise. The above confirms the relevance of the study of accounting