

майбутньому часі, і тому приходиться приймати рішення в умовах високого рівня невизначеності та ризику.

Теорія контролю вимагає також осучаснення теорії обліку, оскільки вони взаємопов'язані та взаємообумовлені процесом розкриття закономірностей функціонування бізнесу на основі створеної інформаційної системи та її окремих підсистем. В цих умовах привична для нас бухгалтерська служба перетвориться у відділ інформаційного менеджменту, а служба контролю – у сервісний центр з діагностики ефективності господарської, фінансової та управлінської діяльності з акцентом на стратегію розвитку. Як зазначив проф.

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**УДК 657**

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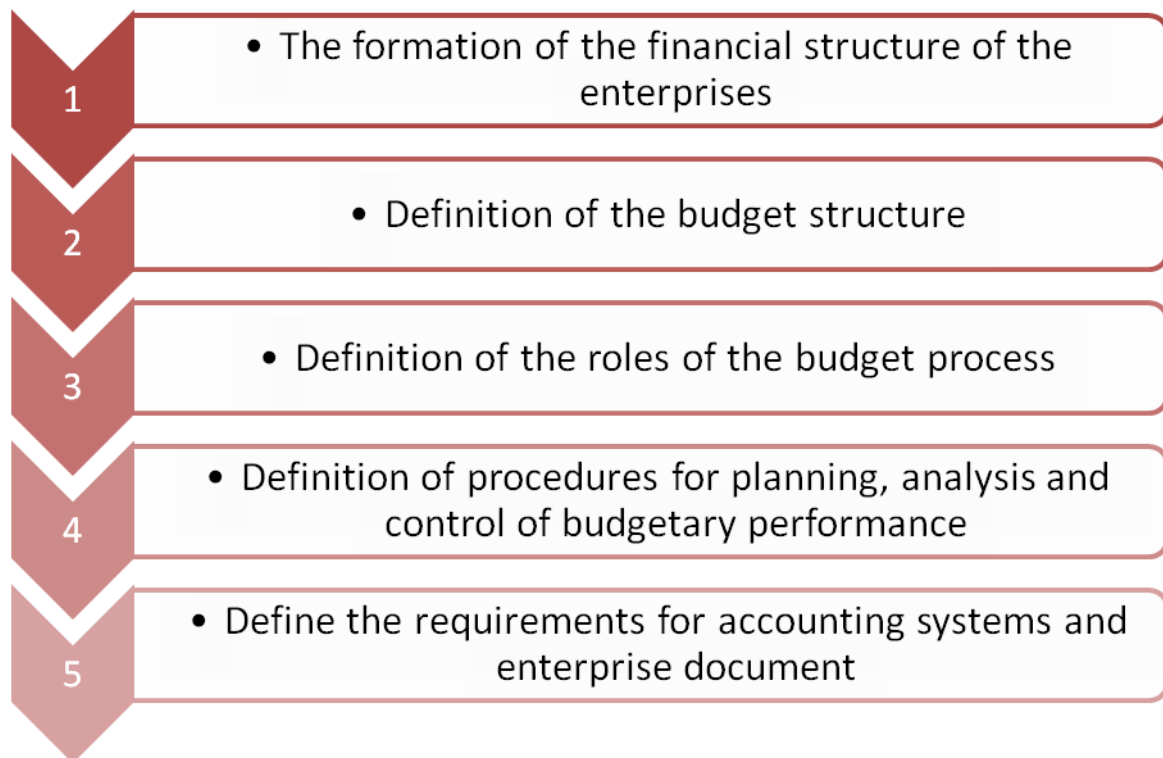
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#### **THE MECHANISM OF BUDGETING SMALL ENTREPRENEURSHIP**

Budgeting is implemented for a long time and quite successfully used in large and medium-sized enterprises. Organization of budgeting in such enterprises devoted a lot of work in which under budgeting, depending on the specific purposes of the study, mean drawing up this action plan, the contract between the owner and hired managers, technology management, financial planning and more. Having different options to define the concept of "budgeting" reflects the diversity of potential in its implementation in the enterprise management system. The development and introduction of budgeting in a small business are not well understood. Using a small business techniques developed for large or medium-sized enterprises, in our opinion,

will not bring effect, since, firstly, in a small business there is no human, no time resources for the implementation of such techniques, and secondly, these enterprises different target setting and the use of budgeting. For large enterprises the main task of budgeting is to coordinate the efforts of departments to achieve certain goals [1], and for small businesses - the formation of a clear, formal control systems, eliminating essential staff and allows to make effective decisions. That is because small businesses have limited resources, they need a universal tool for solving complex management problems. We are budgeting for a small business to realize comprehensive management system to carry out professional management and efficient implementation of business objectives from the point of view of the entrepreneur, the owner and manager. The proposed process of developing this system, which is different from those described in the literature for large enterprises in the maintenance stage.

Preparatory stage. At this stage, analyzed activity of the enterprise, determined stage of its life cycle, formalized strategy and objectives. The result of this step should be to formulate a budgeting system requirements, the implementation of which will ensure the realization of business objectives. Development of budgeting model, in our view, is a key process. The authors describe the various aspects of budgeting in a small business, do not point to the need to create a financial structure and consider the budgeting process for a small business as a whole, which, in our opinion, is insufficient. Development budgeting model comprising the following steps:



The importance of the distinction of the company into zones of responsibility for the expected result is dictated by the acute need to monitor the results of certain

actions. The main goal of optimizing the management process a small business is to ensure its development and make the most efficient use of the capacity, so we believe the optimal allocation of financial responsibility centers on the basis of "intrapreneurship" principle. In this case, the entrepreneurial initiative and responsibility are distributed in accordance with the contribution to the achievement of established performance indicators and moving away from the head (the owner) to the employees of the enterprise, and therefore increases the interest of the latter in his work and the achievement of business objectives as a whole. For each selected responsibility center is necessary to identify the key performance indicators based on its contribution to the implementation of the set goals of the company, which will be the resultant of the corresponding articles of the operating budget. On the basis of the generated fiscal structure is determined by the financial structure. Under the budget, we understand the document contain information on planned and actual performance of the company x and the actual performance of the company. The budget identifies possible ways to generate income and the corresponding resource requirements within the target enterprise installations. budget structure type depends on the scope of its activities and the complexity of business processes. A common variant in the literature is to describe the preparation of the budgets of the three main methods: the budget revenue and expenditure (BDR), the budget cash flow (BCF). Some authors recommend that small businesses using simplified taxation system, to form only BCF . Thus, the purpose of budgeting is reduced to the planning of cash flows, and exclusion of cash shortages. We do not deny their importance, but the solution is just this type of problem will not allow a small business to function and effectively develop.

For small businesses in the initial stage of the life cycle best, in our opinion, is a model of budgeting based on allocation in the financial structure of the marginal profit centers, overhead centers and preparation of operating budgets for the centers of the marginal revenue and the final budget for the enterprise as a whole, which will accumulated data from all the centers of responsibility. [3] The proposed model is a home, then it may be a small business to expand, based on the growth of emerging problems. The proposed budgeting model has been tested by us in practice, and to evaluate its effectiveness. The main effects of the transition to the regular small business management based budgeting, in addition to direct economic impact, the following effects have been identified .

- Overcoming the growth of the enterprise problems, including the dilemmas of the owner. Head - the owner of a small business, using budgeting, when delegating powers hired manager does not lose control over the activities of the enterprise as well as budgeting makes all business processes transparent and can be used as a hired manager a management tool.

- Growth in the value of the enterprise as business becomes manageable, regardless of personalities. According to our research, small business owners rarely among the objectives of the secrete growth value of the business, that is unreasonable, because the increase in the enterprise value of a direct income of the owner.

- Improving the implementation of all management roles in terms of methodology PAEI I. Adizes, in which efficiency and enterprise productivity in the short and long term is determined by the implementation of the enterprise as a komplementranoy team of four management roles: P - performance efficiency in the short term; A - Administration, productivity in the short term; E - business, efficiency in the long term; I - Integration, in the long run productivity [2].

Reaching the third effect is the most important result, as it confirms the need to use budgeting as a small control system. The budgeting system based on the proposal model which can be used as an integrated management system and allows you to improve the efficiency of business activities of small enterprises.

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**УДК 657**

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### **ЗВІТНО-ІНФОРМАЦІЙНЕ ЗАБЕЗПЕЧЕННЯ ОПЕРАЦІЙ З ЕЛЕКТРОННИМИ ГРОШИМА**

Основою інформаційного забезпечення прийняття управлінських рішень є представлена у вигляді звітності інформація про фінансовий стан та результати діяльності підприємства, яка є узагальненням відображених бухгалтером операцій про здійсненні господарські операції на підприємстві. Роль представленої інформації в світі постійно зростає, адже від її своєчасності та правдивості залежить ефективність прийнятих управлінських рішень, що в свою чергу, втілюється є результатах діяльності підприємства (прибуток чи збиток).