

BUDGETING IN THE SCIENCE INTENSIVE ENTERPRISE STRATEGIC MANAGEMENT

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Розкрито основні аспекти управління проектом створення системи бюджетування підприємством ДП НВКГ «Зоря» – «Машпроект» – великого українського виробника газотурбінної техніки, а також роль і місце такого інструменту, як бюджетування, у стратегічному управлінні підприємством

Ключові слова: бюджетування, наукоємне виробництво, стратегічне і тактичне планування

Раскрыты основные аспекты управления проектом создания системы бюджетирования предприятия ГП НПКГ «Зоря» – «Машпроект» – крупного украинского производителя газотурбинной техники, а также роль и место такого инструмента, как бюджетирование, в стратегическом управлении предприятием

Ключевые слова: бюджетирование, наукоемкое предприятие, стратегическое и тактическое планирование

The focal points of project management in creation of budgeting system of “Zorya”-“Mashproekt”, a large Ukrainian manufacturer of gas turbine machinery, and position of such instrument as budgeting in factory strategic management are the goal of the article

Key words: budgeting, science intensive enterprise, strategic and tactical planning

Problem definition

Development of regular industrial and financial plans (budgets) is the major part of companies' planning-analytical activity in all branches of economics. Budgeting promotes to reduce the irrational use of the enterprise facilities owing to duly planning of economic operations, commodity-material and financial streams and the control over their actual realization. Budgetary planning till now remains weak point of management of business of the Ukrainian enterprises of the industry, commerce, bank area, insurance [4].

Most the acute problem of introduction of the effective mechanism of budgetary planning faces the industrial enterprises. In the industry the turnover cycle of the capital is the most capacious in comparison with all other branches of economy: here there are also stages of supply (purchase of material resources), both stages of manufacture, and a stage of storage and selling of made production, as well as calculations with counterparts as on bought to raw material and materials, and on realized production [1], [4].

The analysis of recent publications and researches

The researches, devoted to budgeting, are shined enough, both domestic, and foreign authors. The greatest interest

is represented V.N.Burkov, K.V.Shchiborshch, V.E.Khrutsky, M.L.Razu.

Budgeting became the most important component in strategic and tactical management of wide range of the large companies, for example Shell Oil, Hitachi, Sony, ICI, Mobil, IBM, Boeing, Xerox, Hewlett Packard, Motorola and others.

Objective of article is the decision of problems of effective budgeting in strategic management of the high technology enterprises, in particular at “Zorya” – “Mashproekt” enterprise. In particular in the article the basic aspects of realization of the project of creation of system of budgeting both its role and seat in strategic operation of business are considered.

Statement of the basic material of research

At “Zorya” – “Mashproekt” enterprise which is engaged in design and creation of gas turbine engines, scientific researches are carried out in the field of turbine construction. There was a problem of introduction of the effective mechanism of budgetary planning in communication by an aggravation of a competition on traditional commodity markets, limitation of resources and indispensability at the most effective utilization of an existing potential of the enterprise.

Several years ago “Zorya” – “Mashproekt” for introduction had been chose for realization model of the budgeting focused on result. And why is this model?

For this purpose it is necessary to look at differences of traditional practice of application of budgeting from the budgeting focused on result, in a plane, strategic operation of business [3].

Problems with traditional practice of budgetary planning:

1. Strategic priorities and objectives are absent, or slightly are connected with budgetary process;
2. Budgetary planning – one year;

3. Planning of resources, instead of results;
4. Control of «target use of budgetary funds»;
5. Cost proposal of deficit spending;
6. Budget is shaped «from the base» the last year;
7. Quality and quantity of items of expenditure of the budget is meant;

8. Basis: functional and economic classifications of expenses;

9. Nonfunctional systems of the account and the reporting;

10. Outer financial control as a basis of the financial control;

11. Financial control and audit of procedures of use of budgetary funds (instead of results of their use). Result: poor quality of budgets,

Low efficiency of use of budgetary funds of the enterprise and their administration.

What possibilities are provided to the enterprise:

1. Precise formulation of strategic objectives and priorities of progress of the enterprise;

2. Financial planning (top expenses under programs);

3. Limits of allocation of budgetary funds;

4. Planning of deficit spending in a binding to objectives and priorities under programs and managers of expenses;

5. Contest inside of the enterprise between programs;

6. Strategic program classification;

7. Recording and the reporting of programs and results;

8. Decentralization of management and the financial responsibility of managers and final addressees of budgetary funds;

9. Inner control and accountability;

10. Cost management, savings of means, variation of structure of expenses;

11. Monitoring of productivity expenses (achievement of result = target use of means);

12. Management of results reached with use of budgetary funds;

13. Stimulation of structural divisions of the enterprise and their personnel by results of activity.

Result

Ample opportunities for strategic and tactical operation of business, high quality of budgets, high efficiency of use of budgetary funds of the enterprise,

Decentralization of functions of management by budgetary funds, personal material interest of the personnel in an effective utilization of budgetary funds.

The organization of budgeting at the enterprise includes the following basic instants [2] adapted for conditions of manufacture and selling of production: Strategic planning - process of creation of potential for successful progress of the enterprise. Thus it is necessary to consider, as internal factors – manufacture, marketing, the finance.

Management of the personnel, organizational structure, and external – a working environment (participants of the market with whom the enterprise has direct relationships or which render direct influence on the enterprise) and the general environment (elements the enterprises not connected directly with activity here join). Process of strategic planning in the realized model definition of long-term strategy joins in itself; creation of strategic divisions at the enterprise; specification of prime objectives of carrying out of marketi-

ng researches of the market; realization of the analysis and a choice of directions of economic growth; development of the basic strategy of marketing and planning of manufacture A choice of tactics and planning of ways and means of achievement of an object in view; the control, an assessment and the analysis of primary results, possible variation of strategy of the enterprise.

Tactical planning - process of creation of preconditions for realization of new possibilities of the enterprise.

The decisions accepted at tactical planning, are less subjective, than at strategic as are based on more objective and full information. Realization of the tactical plan is connected with smaller risk as its decisions are more detailed, concern internal problems of the enterprise.

The tactical plan represents the developed program of all industrial, economic and social activity of the enterprise, directed on execution of the strategic plan at rational use of all resources.

Tactical planning allows to realize reserves of the enterprise that finds the reflection in an increase of volumes of manufacture, decrease in expenses, improvement of quality of production, growth of labor productivity, etc. Such planning covers, as a rule, the short-term and intermediate term periods.

Design and the statement of financial structure of the enterprise. It is necessary to delegate powers regarding preparation of specific (private) budgets responsible organizational links of a control system of the enterprise.

Development of structure of the general budget of the organization.

This stage includes works on formation of qualifiers of budgets, items in the budget, to imposing of types of budgets on organizational links of structure of operation of business.

The statement of budgetary policy.

The budgetary policy is shaped with objective of development and fastening of principles of formation of parameters of items in the budget and methods of their assessment.

Development of the rules of budgeting.

It comprises definition of the temporary period of budgeting, procedure of planning, formats of budgets, the program of actions of each of participants of process of budgeting.

Objective of activity of budgetary committee is: transformation of strategic objectives in a set of operational budgets, the organization of working meetings,

The statement of functional budgets and their association in the uniform master-budget, consideration of reports on performance of budgets and the further analysis of deviations, the resolution of conflicts, arising during functioning budgetary system.

Conclusions

1. Strategic management of the high technology enterprises is sold with the greatest efficiency with application of the budgeting focused on result.

2. Budgeting effectively realized process raise competitiveness of the enterprise and its investment appeal.

3. Process of budgeting in strategic management of the high technology enterprises should be flexible, adaptive, considering is permanent changing conditions of course business-processes.

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УДК 519.68

КОНЦЕПТУАЛЬНЫЙ АНАЛИЗ ГЛОБАЛИЗАЦИИ ОРГАНИЗАЦИОННЫХ СТРУКТУР ПУТЕМ ИХ СЛИЯНИЯ И ПОГЛОЩЕНИЯ

В статті розглянуто концептуальний аналіз глобалізації організаційних структур шляхом їх злиття і поглинання – як конкурентний інструмент соціально-економічного розвитку об'єднаних суб'єктів підприємницької діяльності

Ключові слова: концептуальний аналіз, глобалізація, процеси злиття, поглинання, суб'єкт підприємницької діяльності

В статье рассмотрен концептуальный анализ глобализации организационных структур путем их слияния и поглощения – как конкурентный инструмент социально-экономического развития объединенных субъектов предпринимательской деятельности

Ключевые слова: концептуальный анализ, глобализация, процессы слияния, поглощения, субъект предпринимательской деятельности

In article the conceptual analysis of globalization of organizational structures is considered by their merge and absorption – as the competitive tool of social and economic development of the incorporated subjects of enterprise activity

Keywords: the conceptual analysis, globalization, processes of merge, absorption, the subject of enterprise activity

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1. Введение

Одним из важнейших направлений развития предприятий на данном этапе, этапе всеобщей глобализации является развитие при помощи процессов слияния и поглощения, определяющих условия роста конкурентных преимуществ, эффективности и производительности, перспективы развития объединённых субъектов предпринимательской деятельности, а, следовательно, и рост социально-экономического развития. Инструмент слияния и поглощения становится обычным явлением деловой жизни бизнеса и предпринимательства.

2. Постановка проблемы в общем виде

За последние годы количество таких сделок возросло примерно на 30%. Более 80% компаний, которые прошли процедуру слияния, связывают свой дальнейший рост именно с этим процессом. Одной из причин увеличения размера сделок является ожидание достижения значительных выгод за счёт увеличения сфер влияния и их масштабов. Удачно реализованное слияние или поглощение может вывести организацию на качественно новую ступень развития. Вместе с тем, провал в таком проекте мгновенно может поставить ее на грань банкротства. Глобальные исследования пока-