

*L. N. Ladyk*

## **FEATURES OF ORGANIZATIONAL AND MANAGERIAL SUPPORT FOR IMPLEMENTATION OF BUDGETING AT THE ENTERPRISE**

**Background.** In modern conditions there is a growing interest to the use of budgeting technology at enterprises. Successful use of budgeting depends on organizational and managerial support for implementation of this technology at an enterprise. **Aims and Objectives:** Description of features of the organizational and managerial support of budgeting at an enterprise. **Methods:** Logical and comparative analysis, analogy

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method. **Results:** Implementation of budgeting presupposes a number of significant system changes which encompass the entire enterprise. For the success of these changes it is necessary to solve two basic problems during the organizational and managerial support: construction and optimization of enterprise business model and control of changes in organizational behavior of the enterprise staff. **Conclusions:** The key to organizational and managerial support of implementation of budgeting is understanding and consideration of this technology as an organizational project causing significant organizational changes in the company.

**Keywords:** budgeting, implementation, support, organizational changes, design, change management.

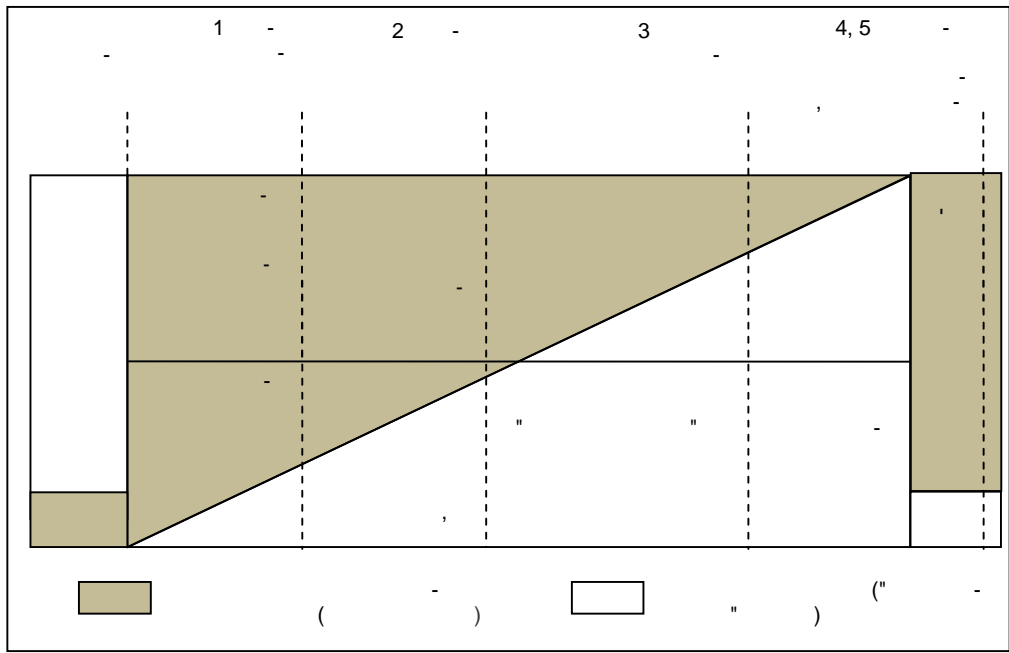
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