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### PREREQUISITES FOR CONFIGURATION OF PROCESS AND TARGET BUDGETING

**Introduction:** In practice, a number of problems accompanies realization of traditional approach to technology of budgeting. Concentration of attention on resources and their insufficient interrelation with the purposes to which the enterprise strives in its development are the most significant problems. Overcoming these problems becomes possible with a combination of the process focused budgeting and the goals management, namely, when using process and target budgeting (PTB). **Purpose:** Definition of prerequisites and determination of features of PTB configuration as a form of combining the process focused budgeting and the goals management. **Methods:** Logical and comparative analyses, comparison and grouping methods. **Results:** Focusing both on the purpose and process in the enterprise development leads to creation of the strongest competitive positions and competitive advantages whose realization becomes possible with PTB.

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**Conclusion:** Balance of the purpose and process, which arises from the basic concepts of development of the enterprise, creates objective prerequisites for PTB.

**Keywords:** management, enterprise, development, process, purpose, budgeting.

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