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**PRACTICAL APPLICATION OF THE BUDGET-BUILDING TECHNOLOGY
IN THE ENTERPRISE**

The article discusses the essence of financial planning, as well as the budgeting process, as its integral part. The components of the enterprise budget, including the operating and financial budgets, are considered. Various aspects of the operating budget have been studied in accordance with the stages of the production and economic activity of the enterprise. The financial budget shows the sources of funds and directions for their use. A technology for constructing an enterprise's budget is proposed, which consists of the following stages: drawing up a sales plan (cash receipts schedule), a production plan, an estimate of commercial expenses (a schedule of cash payments), an estimate of direct labor costs (a pay schedule), an estimate of production overheads (a schedule cash payments), estimates of administrative and marketing costs (schedule of payment of sales and management costs), calculation of the unit cost of production, planned statement of financial results, planned statement of cash flows,

estimated balance at the beginning and end of the year. In the study, the developed technology for building a budget is considered on a practical example, the elements of its universality are highlighted.

Keywords: financial planning, budgeting, budget, sales plan, cost estimates, settlement balance, budgeting technology.

« () » [1].

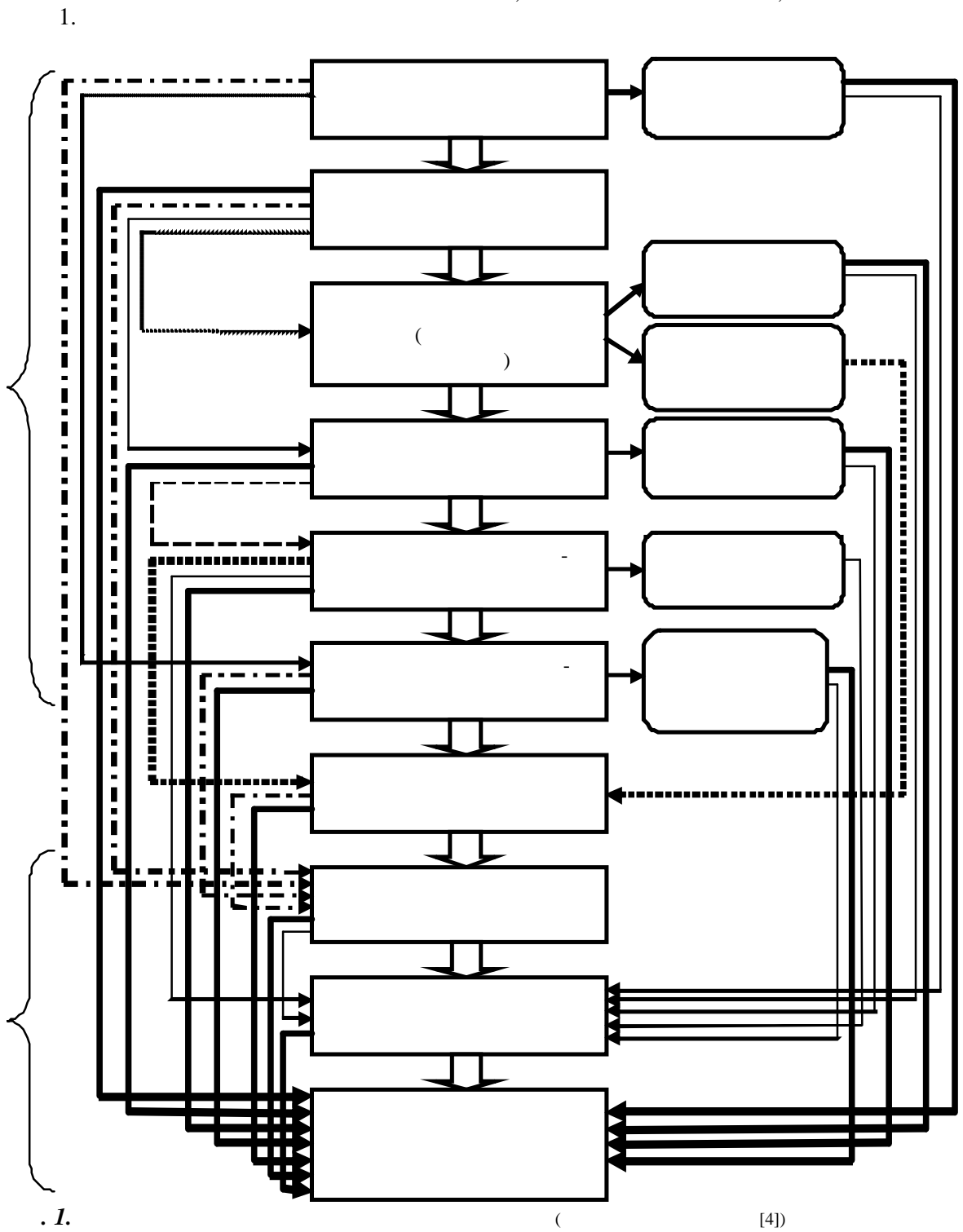
« » [2].

— « » [2].

« » [3]

« » [3].

() .



I.

I. , *

			8077059
:			28080
	6600000		8105139
()	1400000		
	8000000		550000
	6600000		550000
:			
	1800000		79920
	198000	-	56160
	71539	-	23760
	317520	-	
	2387059		252000
			331920
	8987059		8987059

* [2]

2. *

1	100800	43
2	93600	43
3	129600	45
4	144000	47

* [2]

3. , *

/		1	2	3	4	
1.		100800	93600	129600	144000	468000
2.		43	43	45	47	—
3.		4334400	4024800	5832000	6768000	20959200

*

[5].
, 75 % -

, 25 %

4.

II.

20160 .
()

20 %

5.

4. , *

/		1 -	2 -	3 -	4 -	
1.		198000				198000
2.	1	3250800	1083600			4334400
3.	2		3018600	1006200		4024800
4.	3			4374000	1458000	5832000
5.	4				5076000	5076000
6.	-	3448800	4102200	5380200	6534000	19465200
7.		1692000				

*

5. *

/		1 -	2 -	3 -	4 -	
1.	, .	100800	93600	129600	144000	468000
2.	, .	18720	25920	28800	26400	26400
3.	, .	20160	18720	25920	28800	20160
4.	, .	99360	100800	132480	141600	474240

*

III. (-
). , -
 , , . 4 ,
 — 2 . . 0,1 . :
 — 39744 .
 10% .
 6.

6. () *

/		1	2	3	4	
1	2	3	4	5	6	7
1.	, .	99360,0	100800,0	132480,0	141600,0	474240,0
2.	1 - , -	4,0	4,0	4,0	4,0	4,0
3.	- ,	397440,0	403200,0	529920,0	566400,0	1896960,0
4.	,	40320,0	52992,0	56640,0	54720,0	54720,0
5.	,	437760,0	456192,0	586560,0	621120,0	2101632,0

*

6

1	2	3	4	5	6	7
6.		398016,0	415872,0	533568,0	564480,0	1911936,0
7.		796032,0	873331,2	1173849,6	1298304,0	4141516,8

*

70 %

30 %

7.

*

/		1 -	2 -	3 -	4 -	
1.		56160,0				56160,0
2.	1	557222,4	238809,6			796032,0
3.	2		611331,8	261999,4		873331,2
4.	3			821694,7	352154,9	1173849,6
5.	4				908812,8	908812,8
6.	-	613382,4	850141,4	1083694,1	1260967,7	3808185,6
7.	-	389491,2				

*

IV.

—

2,5

— 3,2

8.

8.

*

/		1 -	2 -	3 -	4 -	
1.		99360	100800	132480	141600	474240
2.		2,5	2,5	2,5	2,5	2,5
3.		248400	252000	331200	354000	1185600
4.	1 , /	3,2	3,2	3,2	3,2	3,2
5.		794880	806400	1059840	1132800	3793920

*

18

-2021- 3

252000

9. , 75 %

(25 %)

9. , *

/		1 -	2 -	3 -	4 -	
1.	-	252000				252000
2.	1	596160	198720			794880
3.	2		604800	201600		806400
4.	3			794880	264960	1059840
5.	4				849600	849600
6.		848160	803520	996480	1114560	3762720
7.	-	283200				

*

V.

10.

10. , *

/				
1.		576000	228000	804000
2.		288000	—	288000
3.		156000	36000	192000
4.		540000	—	540000
5.		144000	576000	720000
6.		52416	108480	160896
		1756416	948480	2704896

*

11.

11. - *

/		1 -	2 -	3 -	4 -	
1.	-	248400	252000	331200	354000	1185600
2.	, /	0,80	0,80	0,80	0,80	0,80
3.	, .	198720	201600	264960	283200	948480
4.	, .	439104	439104	439104	439104	1756416
5.	, .	637824	640704	704064	722304	2704896
6.	, .	135000	135000	135000	135000	540000
7.	, .	502824	505704	569064	587304	2164896

*

VI.

12.

12.

*

	2304000	115200
	—	3%
	288000	36000
	—	50400
	86400	9600
	57600	—
	96000	28800
	19200	33600

*

13.

13.

*

/	1 -	2 -	3 -	4 -	
1.	100800	93600	129600	144000	468000
2.					
	130032	120744	174960	203040	628776
	7200	7200	7200	7200	28800
3.	1,40508	1,40508	1,40508	1,40508	
4.	141631,8	131515,2	182098,0	202331,1	657576,0
5.					
	604800,0	604800,0	604800,0	604800,0	2419200
	81000,0	81000,0	81000,0	81000,0	324000
	24000,0	24000,0	24000,0	24000,0	96000
	14400,0	14400,0	14400,0	14400,0	57600
	24000,0	24000,0	24000,0	24000,0	96000
	12600,0	12600,0	12600,0	12600,0	50400
	13200,0	13200,0	13200,0	13200,0	52800
6.	774000,0	774000,0	774000,0	774000,0	3096000
7.	915631,8	905515,2	956098,0	976331,1	3753576,0

*

), — ()
(. 14). 80 %
(), 20 % —

14.

/		1 -	2 -	3 -	4 -	
1.	-	23760				23760
2.	1	11520	2880			14400
3.	2		11520	2880		14400
4.	3			11520	2880	14400
5.	4				11520	11520
6.		141631,8	131515,2	182098,0	202331,1	657576
7.		604800,0	604800,0	604800,0	604800,0	2419200
8.		81000,0	81000,0	81000,0	81000,0	324000
9.		24000,0	24000,0	24000,0	24000,0	96000,0
10.		12600,0	12600,0	12600,0	12600,0	50400
11.		13200,0	13200,0	13200,0	13200,0	52800
12.		915631,8	905515,2	956098,0	976331,1	3753576,0
13.	-			2880		

*

VII.

(. 15).

15.

	1	2	3	4
1	2	3	4	5
, . . :	3448800	4102200	5380200	6534000
	3250800	3018600	4374000	5076000
-	198000	1083600	1006200	1458000
	3448800	4102200	5380200	6534000
, . . :	613382,4	850141,4	1083694,1	1260967,7
. . :	557222,4	611331,8	821694,7	908812,8
-	56160	238809,6	261999,4	352154,9
, . . :	848160	803520	996480	1114560
	596160	604800	794880	849600

1	2	3	4	5
	252000	198720	201600	264960
- ,	502824	505704	569064	587304
...:				
, ...:	908112	877944	932160	960240
	130032	120744	174960	203040
	604800	604800	604800	604800
	81000	81000	81000	81000
	31200	31200	31200	31200
	12600	12600	12600	12600
	13200	13200	13200	13200
	11520	11520	11520	11520
	23760	2880	2880	2880
		285030,38	264671,07	383512,64
	2872478,4	3322339,78	3846069,17	4306584,34
()	576321,6	779860,22	1534130,83	2227415,66

*

VIII.

16.

16.

*

:			
	4	2,15	8,62
	2,5	3,2	8,00
	2,5	2,28	5,70
			22,32

*

IX.

()—

17.

17.

,*

/		
1	2	3
1.		20959200,0
2.		10314233,3
3.		10644966,7
4.		3753576,0
5.	()	6891390,7
6.		—

22

1	2	3
7.	()	6891390,7
8.		1378278,14
9.	()	5513112,56

*

X.

(. 18).

18.

, .*

/		1	2	3	4
1.	-	1800000,00	1415921,85	1218210,82	2282403,71
2.	:				
		3448800,00	4102200,00	5380200,00	6534000,00
3.	-	5248800,00	5518121,85	6598410,82	8816403,71
4.	:				
		613382,40	850141,44	1083694,08	1260967,68
		848160,00	803520,00	996480,00	1114560,00
	-	502824,00	505704,00	569064,00	587304,00
	-	912511,75	881515,20	932097,97	952331,08
			285030,38	264671,07	383512,64
		774000,00	792000,00	288000,00	756000,00
		182000,00	182000,00	182000,00	182000,00
5.		3832878,15	4299911,02	4316007,12	5236675,40
6.	() -	1415921,85	1218210,82	2282403,71	3579728,31

*

XI.

19.

Microsoft Office Excel,

19.

*

				8077059	8077059
:	-			28080	4813192,56
	-	6600000	8574000	8105139	12890251,56
)	(-	1400000	2036000		
		8000000	10610000	550000	550000
	-	6600000	8574000	-	550000
:	-				
	-	1800000	3579728,31	-	79920
		198000	1692000	-	837435,25
		71539	125856	-	56160
		317520	589302,5		23760
		2387059	5986886,81		2880,00
				-	445064,05
				-	252000
				-	283200,
				-	331920
		8987059	14560886,81		1120635,25
				8987059	14560886,81

*

1. — : , 2014. — 240 .
2. — : / . . . , . . . — : , 2011. — 672 .
3. — / . . . , . . . — : - , 2011. — 670 .
4. . . . -
(I) / . . . , . . . , . . . // : ,
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5. . . . -
(II) / . . . , . . . , . . . // : ,
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