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**НЕПРЕРЫВНОЕ БЮДЖЕТИРОВАНИЕ: СОГЛАСОВАНИЕ
 ГИБКОСТИ БЮДЖЕТА И БЮДЖЕТНОГО КОНТРОЛЯ
CONTINUOUS BUDGETING: RECONCILIATION OF BUDGET
 FLEXIBILITY AND BUDGETARY CONTROL**



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Аннотация. Основная цель данной статьи - рассмотреть роль бюджетирования в контексте более гибких методов управления, необходимых в условиях неопределенности. Это способствует росту количества литературы о противоречии между необходимостью достижения конкретных финансовых целей, выраженных в бюджетах, и потребностью в более гибких и инновационных формах управления, обусловленных повышенной волатильностью рынка и быстрыми технологическими изменениями.

Abstract. The main purpose of this article is to examine the role of budgeting in the context of more flexible management methods required under conditions of uncertainty. It fosters a growing literature on the tension between the need to meet specific financial targets expressed in budgets and the need for more flexible and innovative forms of governance, driven by increased market volatility and rapid technological change.

Key words: budget flexibility, budgetary control, digital economy, accounting, financial targets

Ключевые слова: гибкость бюджета, бюджетный контроль, цифровая экономика, бухгалтерский учет, финансовые цели

Traditionally, budgeting has always been seen as a way of limiting costs, so most of the management's time is devoted to allocating funds. However, empirical evidence in today's globalized world shows that budgeting goes beyond simply showing expected revenues and project costs. Rather, the budget protects and monitors how management responds to proposals presented to it, and examines the current and future costs and benefits of such a proposal. However, in order to achieve this, he must not lose sight of the environment in which he operates. The same principle applies when preparing the budget, so that when preparing the budget, the management of enterprises must understand that it is indeed part of the economic system and as such can influence as well as be influenced by activities in the economic system. ... A number of controllable and uncontrollable factors also affect the organization, and these factors should be well evaluated in budgeting. Due to the existence of uncontrollable factors, which are usually outside the competence of management, the budget must be allocated to achieve different results (both favorable and unfavorable factors), depending on the state of the economy at any given time. and it is this provision that provides flexibility in budgeting. According to Joseph Baggot (1976), a flexible budget is any type of budget that recognizes the difference in behavior between fixed and variable costs

in relation to fluctuations in output and turnover, and is designed to accommodate changes in response to such fluctuations.

Budgets can be divided into:

- a) Short-term budget;
- b) long-term budget;
- c) fixed budget;
- d) Flexible budget;
- e) Zero Base Budgets (ZBB);
- f) rolling budget;
- g) activity-based budgeting;
- h) Drawing up additional budgets;
- i) Planning, Programming and Budgeting Systems (PPBS)

Planning, Programming and Budgeting System (PPBS)

This system analyzes the results of this program, and also looks for alternatives to find the most effective means of achieving the main program activities. It includes the preparation of a long-term corporate plan that clearly defines the goals that the organization must achieve. It aims to achieve the following goals:

- a) enabling the management of the non-profit organization to make more informed decisions about the allocation of resources to achieve the overall objectives of the organization;
- b) Allows management to determine the activities, functions or programs to be implemented, thereby providing a basis for assessing their suitability and
- c) Provides information to enable management to evaluate the effectiveness of their plans.

Rolling budgets are widely used in practice. Many accounting texts take a prescriptive view of rolling budgets, finding them useful in solving the budgetary problems faced by firms operating in turbulent conditions. However, there is little academic research into their applications, as well as other management accounting mechanisms, and calls continue to examine how management accounting relates

to industry practice Research on the relationship between organizational characteristics and rolling budget structure, motivation and utilization remains particularly rare. However, there has been a significant increase in this form of budgeting in organizations and its differentiation into two dominant forms (quarterly and monthly), as found in studies of practitioners.

In terms of uncertainty, the importance of the two planned MRBs for planning is positively and negatively associated with uncertainty. When using the MRB to determine selling prices and manage production capacity, companies are more likely to pay more attention to these MRBs if competition uncertainty increases and demand uncertainty decreases. As the uncertainty of competition increases, companies may view the actions of competitors and their impact on the company's accounts as strategically important to management and therefore place greater emphasis on MRB planning to keep the metrics up to date. In contrast, as customers (demand uncertainty) become more unpredictable and difficult to relate to revenue, companies may employ more symbolic or predetermined methods to estimate revenues, thereby reducing their focus on the importance of MRB planning.

Budget failure was identified as one of the main reasons for the bankruptcy of small and medium-sized enterprises (SMEs). Budgets are important to SMEs because they provide future-oriented information that makes it easier to monitor and control business performance. They do this by highlighting areas where actual performance deviates from planned (planned) performance so that appropriate corrective action can be taken. In this way, budgets facilitate exclusionary management because decision makers can isolate problem areas that require urgent attention, an approach that leads to effective problem resolution.

To establish flexible budgets that allow managers to identify cost variances and, indirectly, the amount of information required to make appropriate decisions, several basic principles of budgetary control must be followed, namely:

1. linking the proposed flexible budgets with the strategic and operational planning of the organization;

2. applying a flexible budgeting approach to those activity programs that often change the volume of their activities during production cycles;
3. ensuring that the proposed flexible budgets are aligned with the global budget;
4. valid for the entire business entity;

At the same time, the procedure for developing global budgets for economic entities must be followed in the case of flexible budget proposals, namely:

1. knowledge of the goals to be achieved;
2. preliminary research;
3. development of flexible budget projects;
4. selection / negotiation of adequate flexible budget options;
5. consolidation of detailed flexible budgets.

After conducting a systematic review of budgeting and budgetary control in organizations and the roles they play in setting corporate goals and making a profit, it is necessary to conclude: that budgeting and budget control is an indispensable tool for any organization. When budgetary and budgetary control issues are carefully planned and implemented by an organization, it can lead to lower costs and increased revenues, which in turn leads to maximization of profits. While budgeting and budgetary control can improve the efficiency of an organization, it should be noted that it is not a magic bullet to replace effective managing or ensuring the continuity of the organization and the sustainability of operations. Research results show that when budgets are used most effectively, especially in framework of predetermined and effective control, it serves as a means of achieving and coordinating organizational plans and actions.

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