

**ОБЛІК. АНАЛІЗ. АУДИТ****ACCOUNTING. ANALYSIS. AUDIT**

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**METHODOLOGICAL PRINCIPLES OF FORMATION PROCESS ORIENTED BUDGET ENTERPRISES**

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*Карпенко Ю.В. Методичні засади формування процесно-орієнтованого бюджету підприємств.*

Запропоновано методичний підхід до формування процесно-орієнтованого бюджету підприємств сфери послуг, що враховує особливості їх діяльності. В основу бюджету покладено розрахунок робочого навантаження.

*Ключові слова:* бізнес-процес, процесно-орієнтоване бюджетування, процесно-орієнтований бюджет, робоче навантаження

*Карпенко Ю.В. Методические основы формирования процессно-ориентированного бюджета предприятий.*

Предложен методический подход к формированию процессно-ориентированного бюджета предприятий сферы услуг, учитывающий особенности их деятельности. В основу бюджета положен расчет рабочей нагрузки.

*Ключевые слова:* бизнес-процесс, процессно-ориентированное бюджетирование, процессно-ориентированный бюджет, рабочая нагрузка

*Karpenko Y. Methodical bases of formation of enterprises' process oriented budget.*

The methodical approach to the formation of the service enterprises' process-oriented budget is proposed. It takes into account the specific of enterprises' activity. Calculation of the workload is the basis for the budget.

*Keywords:* business process, process-oriented budgeting, process-oriented budget, workload

System planning of domestic enterprises in their transformational environment has undergone many changes and innovations. One of these innovations was the use of modern approaches to the planning of businesses such as technology budgeting. Urgent need planning results and resources needed to achieve them, are as manufacturing plants and service industries, including crewing company. Last Activity complicated variability of crewing market demand, the dominance of large foreign companies, increasing demands for quality services. In such circumstances, the introduction of technology will enable the company budgeting wool receive the necessary information about the expected costs and revenues, cash flows from transactions and clients, the profitability of providing services to individual clients. However, questions remain unresolved budgeting techniques taking into account the specifics of the crewing enterprises.

**Analysis of recent research and publications**

Technology centers for budgeting responsibility in modern conditions is studied by many domestic and foreign scholars, such as Hrutsyy V.E, Siegel D.G, D.K Shim and others [1-3]. In the works of these authors considered objects budgeting, types of budgets, the scheme of consolidation and budgeting . Simultaneously emerging scientific papers [4-5], which proposes to use concepts, alternative budgeting centers of responsibility. The most famous of these was process-oriented budgeting. Formation of process oriented enterprise budget should be in accordance with a specific methodological approach, but this approach has not yet been developed.

*The aim* of the article is to develop a methodology approach forming process-oriented budgets companies.

**The main material**

The basis for developing the concept of process oriented budgeting has been the development of a new paradigm of process approach. Under this approach, all activities of the company, creating value, that are effective, there are certain elements of

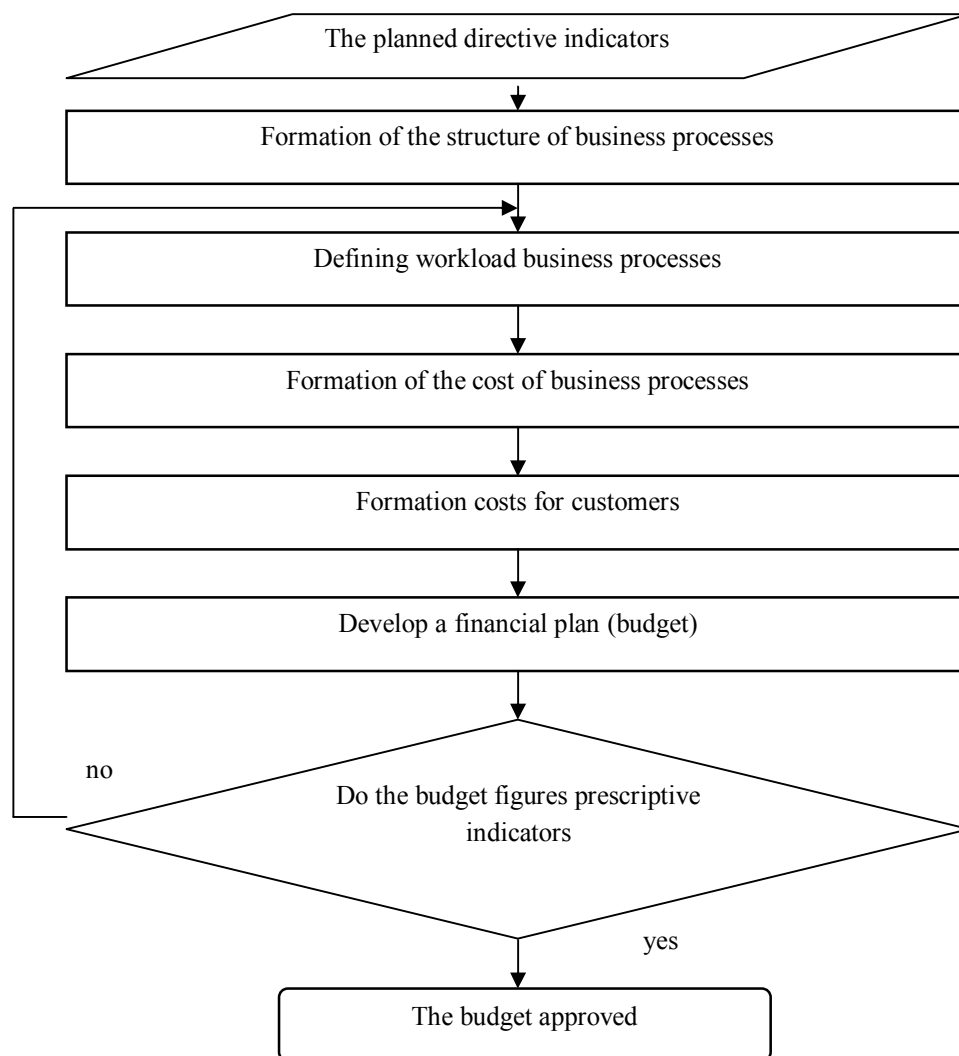
business processes. Last necessarily internal or external customer [1] as opposed to inefficient activities. Process oriented budgeting emphasizes the detailed examination of all activities and getting rid of inefficient species that require spending money and time, but did not bring the result to the enterprise. Said technology is used for establishment of separation and loss indicated for further elimination. Thus, manipulation of information for the activities and business processes are the hallmark of process oriented budgeting .

The technology in question carries the emphasis of departments and divisions to its business processes, defining it costs them time and money necessary resources. In process oriented budgeting basis for determining resource requirements and the formation of budget expenditures is workload measurement result as the output. It is based on work load and unit costs developed planning documents – process oriented budget which is formed on a clearly specified

planning period. The use of specific forms of budgetary expenditure norms provides flexible process oriented budget. The basis of the specific consumption rates of process oriented budget is to establish a relationship of factor costs and expenses. It is particularly important to establish a relationship to functional units.

A distinctive feature of the process oriented budgeting is oriented to increase the company's value in the long run. Reflecting this policy by setting parameters on the basis of the strategic objectives, taking into account factors that determine success. These prescriptive indicators based on the current market price and the established rates of return are transformed into control indicators of quality, time and cost of business processes.

To improve the planning activities of the enterprise, we believe it is necessary to offer the following logic circuit (Fig. 1), which will be the development of process oriented budget.



Pic. 1. Logic circuit design process oriented budget

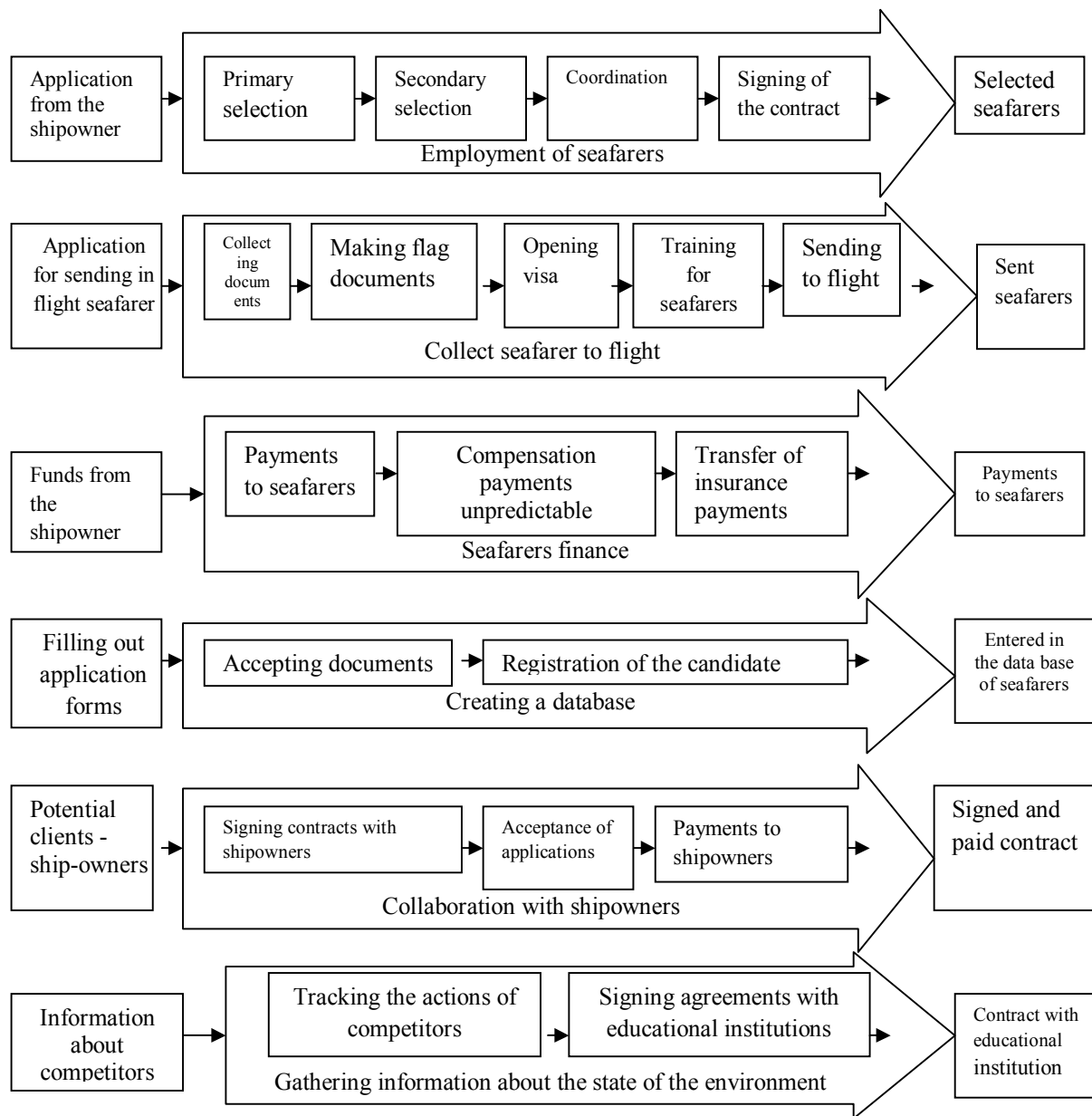
Consider the scheme in more detail. First you need to install the planned directive performance of the company. Appointment policy

performance in a market different from the purpose of their use in the enterprise administrative-command economy, they were a means performance targets,

proven ministries and known agencies. Accordingly, the changed nature of the said term. Modern economic dictionary and glossary of business terms interpreted as prescriptive indicators that must be strictly fulfilled facilities planning [7, 8].

Objects planning can include both company and its unit. In this sense, the term "prescriptive indicators" use G.M. Tarassiyuk, L.I Shwab [8]. Establishment of policy performance is by bringing

units corresponding impacts on their relationship and interdependence. In terms of market performance directive (from Lat. Directio – direct line ) obtained by specifying the guidelines of the strategic plan, designed to provide enterprise development towards a long-term orientation of its activities. They have the force of law, and address binding. Their establishment of the planning period provides a focused development enterprises.



Pic. 2. Components of core business processes Crewing Company

For crewing company engaged in the employment of seamen, such indicators may include: overall spending limit or the amount of profit from operations. This choice is explained by the fact that most of crewing agent that is subject to the main office abroad, which sends orders from foreign shipowners and controls relevant indicators of domestic crewing companies. Optional range of policy performance can be increased.

Further in accordance with the logical framework should form the structure of business processes while eliminating inefficient activities. According to the classification of activities M. Porter [9], we formed a structure of business processes Crewing Company. Thus, the main (original) business processes crewing companies we include: employment of seamen; collection sailor in flight; Finance seafarers and shipowners; creation of database of seafarers;

Collection of information on the state of the environment (Fig. 2). Accordingly supporting (auxiliary) business processes include : general management; HR company; improving attitude Technologies hired sailors.

Determined components of core and ancillary business processes using matrix responsibility

establish their owners, those responsible for their implementation. Thus the matching set of business processes and departments (officers). This approach enables the process owner to delegate certain powers to manage the business processes in order to fulfill the targets.

Table 1. Workload of key business processes Crewing Company

Business process	Measurement of output results	The budget amount	Duration of operation, min./Hr.	Workload Hours
1. Employment of Seafarers	selected sailors			12330
pre-selection	Forms	5400	7/-	6300
secondary selection	qualified seafarers	5400	40/-	3600
coordination	agreed candidate	3780	10/-	630
signing a contract with sailors	agreements	3600	30/-	1800
2. Collection sailor in flight	sent the sailors			19200
collection of necessary documents	packages of documents	3600	-/1,5	5400
Making flag documents	flag documents	1200	-/3	3600
a visa	visas	3600	-/2	7200
training for seafarers	training	240	-/50	1800
departure of flight	tickets	3600	20/-	1200
3. Finance sailors	payment of seamen			7625
payments to seamen	payments	3600	10/-	7200
compensation	compensation	1200	10/-	200
перечислення страхових виплат	insurance benefits	540	25/-	225
4. Creating a database of seafarers	included in the data base of seafarers			7400
reception of documents	documents of seafarers	6500	20/-	7200
Registration of Candidate	Forms	6500	20/-	200
5 . Cooperation with shipowners	signed and paid contract			435
attracting and contracting	signed and paid contract	6	-/40	240
accepting applications	application	180	40/-	120
payments to shipowners	payments	180	25/-	75
6. Gathering information about the state of the environment	contract with the educational institution			936
track the actions of competitors	notice of actions of competitors	214	-/4	856
signing contracts	agreements	3	-/26,7	80
Total				47926

All business processes have a certain intensity that is reflected in your on-loading. The workload is defined as the amount of output results produced certain activity or process [4], and create sub-soil to calculate costs. Featuring information about the range of services and planned changes in them, as well as data on the number and duration of operations attributable to one service, parts, Owned by type of activity, we can calculate-wool workload (Table 1).

The value of workload and structure of business processes set the format of the cost structure . For the calculation of the cost initially determined by activity as the sum of all the necessary resources : staff, equipment, software ensuring materials and so on. Further, the expenditures for activities related to their

budget capacity. Thus the obtained unit cost by activity or enlarged – in business processes. Expenses for auxiliary business processes are transferred to the core business processes in proportion to the workload. This calculation is required for the subsequent calculation of the cost of individual clients enterprises, as well as for profit planning .

Given that the Crewing Agency provides services as seafarers and shipowners, distribution costs Diehl business processes between the two main consumers of enterprise. Thus, the costs related to customer-sailors will consist of the costs of collecting sailor in flight (excluding the cost of training and sending in flight) and creating databases (Table 2). All other costs related to customer-owner

Table 2. Costs relating to the sailors customers

Business process	Measurement of output results	The budget amount	Unit costs hrn.	The costs hrn.
1. Collect sailor in flight	sent sailors			468192
collection of necessary documents	packages of documents	3600	53,25	191700
making flag documents	flag documents	1200	73,42	88104
a visa	visas	3600	52,33	188388
2. Creation of database of seafarers	Entered in the data base of seafarers			186225
documents	documents of seafarers	6500	27,88	181220
Registration of Candidate	Forms	6500	0,77	5005
Total				654417
The cost of one sailor				181,78

Expenses, defined by its customers, and received his income is the basis for developing a financial plan (budget). The latter, as we believe it is advisable to draw up in two documents: the budget of income and budget receipts and cash payments, allowing to determine the size of the planned tides and outflows during the period.

The budget of the profits drawn in terms of clients Crewing Company, will have next form (Table 3).

The final step is to carry out checks on compliance with the planned prescriptive indicators nicks, which resulted in a budget approved or reviewed.

Table 3. Budget with profit, thous.hrn

Indicators	Total for year	Now			
		1 кв.	2 кв.	3 кв.	4 кв.
1. Revenue from the sale including:	2522,75	777,85	483,53	777,85	483,53
from services provided by the shipowner	1765,93	544,49	338,47	544,49	338,47
from providing services to seafarers	756,83	233,35	145,06	233,35	145,06
2. VAT	420,46	129,64	80,59	129,64	80,59
3. Net revenues from sales of services	2102,29	648,21	402,94	648,21	402,94
4. Cost of services, including	1408,34	414,91	289,26	414,91	289,26
services shipowner	753,94	251,31	125,66	251,31	125,66
service mariners	654,41	163,60	163,60	163,60	163,60
5. Profit from operations	693,95	233,29	113,68	233,29	113,68
6. Income tax	131,85	44,32	21,60	44,32	21,60
7. net	562,10	188,97	92,08	188,97	92,08

### Conclusions

By studying the nature of technology process oriented budgeting proposed, been offered a methodical approach to the formation of process oriented enterprises budget. The latter should be developed on the basis of planning policy parameters in the following order: the formation of the structure of business processes; determining the workload for business processes; formation costs of business processes; building costs for customers; develop a

financial plan (budget); approval budget. Use of this methodological approach to budgeting will enable eliminate inefficient form of activity and reduce related costs realistically determine the amount of workload, we define s costs for individual customers and compare them with income. Prospects for further research can be methodical approach to building flexible budget based on the introduction of indicative indicators that take into account changes in external and internal conditions of enterprises.

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