

( )

657.37

• • ,  
• • ,  
• • .

*The article is devoted to the comparison of national theoretical and factual approaches to income and expenses budgets. Foreign Master budget are presented. Suggestions for practical using the income budget, selling and administration budget, flexible budgets, Least-Squares Regression method.*

**Keywords:** budget, budgeting, planning, accounting, analysis and control.

• , -  
09.07.2007 . -  
( , , , ) , -  
) , - [2; 3; 4]. , '  
- , ,  
[1]. -  
- -

---

© . . , 2012.  
© . . , 2012.



1) ; ( . .2)

2) ; ( . .3).

3) ; ( . .3).

4) ; ( . .3).

5) ; ( . .3).

5

2.

« »

	01.01.00	11600000	11684412	+84412
	01.02.00	7930300	8979419	+1049119
	01.03.00	24109000	21011633	-3097366
	01.04.00	8030000	6888967	-114132
	01.05.00	667000	608200	- 58800
	01.06.00	1560000	1545783	- 14216
	01.07.00	3709180	4728204	+1019024
	01.08.00	782000	799314	+17 314
	01.09.04	515000	1215498	+700498
	01.09.05	35100	17348	- 17751
	01.09.06	216000	75016	- 140983
	01.09.07	288000	130146	- 157853
	01.11.00	400000	2081887	+1 681887
	01.12.00	298720	216222	- 82497
	02.00.00	388830	1363401	+974571
	03.00.00	135 800	81917	- 53882
	04.00.00	0	6456567	+6456567
	05.00.00	220 000	13480	- 206520
	06.01.00	174470	117161	- 57308
	06.02.00	18000	7001	- 10998
	06.03.00	32000	26982	- 017
	06.04.00	45000	19869	- 25 130
	06.06.00	400	64	- 335
	06.07.00	16000	14677	- 1322
	06.09.00	12600	17902	+5302
	06.10.00	97500	87584	- 9 915
	06.11.00	216000	240450	+24450
	06.12.00	30000	20709	- 9290
	06.14.00	38000	14470	- 23529
	06.15.00	67000	26956	-40043
	06.16.00	5000	2918	-2081
	06.17.00	170000	205070	+35070
	06.18.00	180000	113685	-66314
	06.20.00	67700	34124	-33575
	06.21.00	290000	377461	+87461
	06.22.00	448500	1633342	+1184842
	06.23.00	4785000	4091664	- 693335
	06.24.00	170000	32046	- 137953
	06.25.00	101400	63347	- 38052
	06.27.00	1476800	2640152	+1163352
	06.29.00	415900	387881	-28018
	06.31.00	240000	230371	-9628
	06.32.00	39200	35303	- 3896
	06.33.00	20000	19829	- 170
	06.34.00	25000	21045	- 3954
	06.35.00	10000	15183	+5183
	07.00.00	21600000	18356757	-3243242
	08.00.00	8208000	6444711	-1763288
	09.00.00	4192000	13241231	+9049231
	11.00.00	8649123	8650610	+1487
	16.01.00	160000	159996	- 4
	16.11.00	60000	33072	- 26927
	16.14.00	240000	241792	+1792
	16.15.00	13000000	11574165	-1425834
	16.19.00	240000	98738	- 141261
2	16.20.00	80000	0	-80000
		126505523	137195757	+10690234

3.

« »

	, .	, %	, .	% ,	
	11600	9,1	11684	8,5	+84
	7930	6,3	8979	6,5	+ 1049
	24109	19,1	21012	15,3	-3097
	8030	6,3	6889	5,0	-1141
	1560	1,2	1546	1,1	- 14
	3709	2,9	4728	3,4	+ 1019
	4785	3,8	4091	3,0	-694
	21600	17,1	18357	13,4	-3244
	8208	6,5	6445	4,7	-1763
	388	0,3	1363	1,0	+975
	13700	10,8	12108	8,8	- 1592
	8046	6,4	18102	13,2	+10056
	4192	3,3	13241	9,7	+9049
	8649	6,8	8651	6,3	+2
	126506	100	137196	100	+10690

-

.

,

-

,

( ),

( . .1).

,

,

:

,

)

,

«

»( .2)

10690234 (

8,4%).

, 84412 ( 0,7%),

,

,

(

).

,

,

:

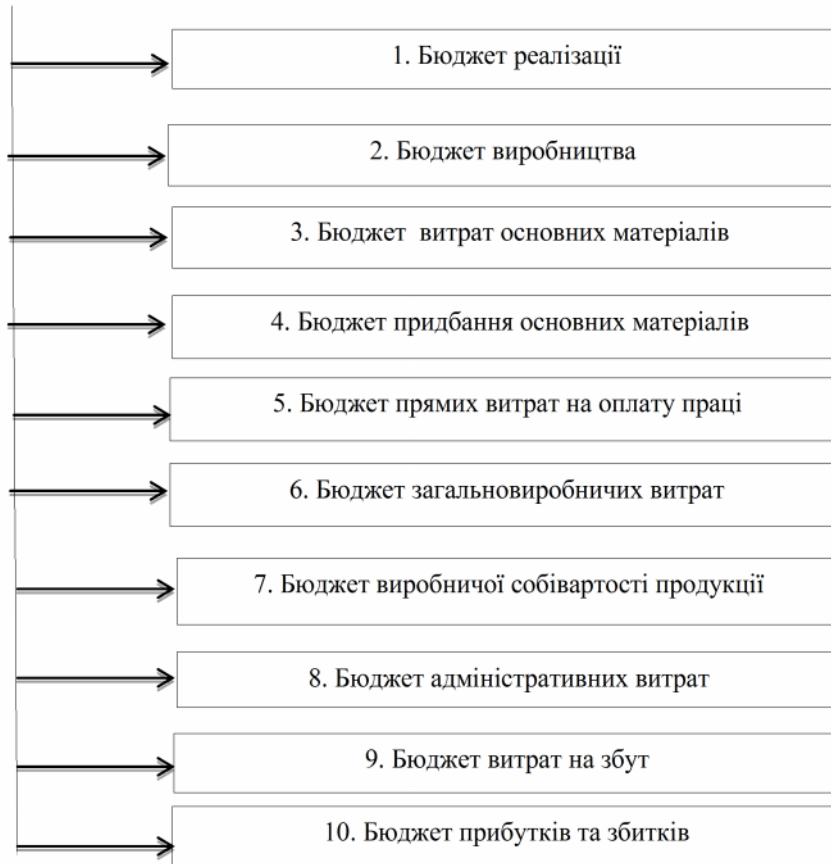
- 1.

,

,

.

**Операційні бюджети**



.1.

2.	-	-	-	-
3.	-	1.	( , )	-
			02.02.01 . 47.	-
4.	-	2.	, .	-
		3.	, 2002. - 952 .	-
		4.	, 2003. - 655 .	-
		5.	, 1995. - 416 .	-
			2009. - 10. - . 45-55.	-

6. , . - / . // .  
( )/ . - 2009. - 7. - . 12-24.  
// . - 2010. - 7. - 8. , . -  
. 27-31. / . //  
7. , . - . - 2011. - 4. - . 31-47.

657.37

657.37

UDC 657.37

- **Boyko Larisa Micolayvna**, doctor of economic sciences, chief of chair of accounting and audit of Yu. Kondratjuk Poltava national technical university.
- **Dubovaya Valentina Volodimirivna**, candidate of economic sciences, docent of chair of accounting and audit of Yu. Kondratjuk Poltava national technical university. **Budgeting of expenses and income on manufacturing enterprises.** The article is devoted to the comparison of national theoretical and factual approaches to income and expenses budgets. Foreign Master budget are presented. Suggestions for practical using the income budget, selling and administration budget, flexible budgets, Least-Squares Regression method.
- **Keywords:** budget, budgeting, planning, accounting, analysis and control.

05.055.2012 .