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NATURE AND SIGNIFICANCE OF BUDGETING INFORMATION PROVISION IN THE ENTERPRISE ACTIVITIES

The proposed scientific article is devoted to the actual problem of information support of budgeting in a company, which provides a timely receipt of structural units corresponding indicators needed to improve management of the entity.

A review of scientific sources on this issue indicates the presence of a large number of foreign and domestic scientists who have made a significant contribution to the study of the theory and practice of budgeting and implementing activities at enterprises as one of the effective ways of improvement of the management system. The above requires the study of theoretical positions and development of practical recommendations on the nature and role of information provision for budgeting at the enterprise, as defined in the purpose of the research.

The authors provided recommendations for calculating the budget of the enterprise, which must consider the following elements: limiting factors; hypotheses and assumptions; system restrictions (limits); system standards.

Basic procedures of forecasting of facility management are summarized as a series of stages.

The basic directions and procedures for the introduction of computerization of budgeting in terms of information provision management are proposed. Characterized and systematized the present stage of the computerization process of budgeting at the enterprise.

It is established that an important part of budgeting information provision of the company is the development forecast, the probability of which is checked by an expert. An important step of facility management forecasting is to assess the validity, accuracy, validity (verification) of the forecast. Then the produced forecasts and recommendations should be analysed and

the end forecast documents should be approved that serve as an information basis for the formation of the enterprise budget system.

Thus, this study suggests that the quality of budgetary management of companies largely depends on information security. The information system must be clear, reasonable, reliable, comparable, timely and more. Relationships between different quality characteristics should meet the common goal – to meet the information needs of all participants of integration associations. In order to improve information provision, there should be used elaborated forecasts of enterprises' development.

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