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THE USE OF METHODS OF MODELING IN BUDGETING AT THE AGRICULTURAL ENTERPRISE

Development and implementation of budgeting in the enterprise can be dragged on for a long period of time without the use of special tools. The most required in the course of budgeting construction are modeling methods: at the stage of formation of the financial structure of the company – methods for modeling business processes; at the stage of formation of budgets – methods for economic and mathematical modeling.

When developing a budgeting system, it is necessary to identify persons responsible for the preparation of each budget as well as for the implementation of the budget. At the same time, the first direction may be within the responsibility of employee of the centre of financial responsibility, the second direction should be within the responsibility of head of the centre of financial responsibility. Application of mod-

elling techniques contributes to the quality of the budgeting system. The structural modelling enables to form a clear idea about the object with the characteristics and quantitative description of its internal structure and external relations. The use of optimization models enables to determine the basic parameters of production, revealing more suitable ways of utilization of resources and opportunities to increase production volumes, based on actual data from previous years.

Introduction of budgeting aims to increase the manageability of the enterprise, contributing to its effective development, influences strengthening of the control functions. Managerial use of management system facilitates forecasting, prevention and management of crisis, at the same time ensuring the choice of the most balanced ways of business development.