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**UPDATE OF THE STRATEGIC BUDGETING PROCESS,
UNIVERSITY MANAGEMENT ACCOUNTING SYSTEM**

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Abstract: A model of functional and strategic budgeting, focused on the result, is considered as a basic element of the management accounting system of the university, based on a process and steady strategic approaches to management. This allows us to check out the university as a system of business processes and project its strategic goals at the level of operational and tactical management, stipulating control over the achievement of goals, coordinating financial and non-financial development parameters, effectively evaluating performance. The article compares the terms such as "estimate" and "budget".

The practical application of result-oriented budgeting is selective in individual universities and remains a frail point of management in most universities, which means poor decisions and outdated, limited, conservative thinking of managers.

It is indicated that at present, the most important approaches to budgeting in universities that solve these scientific and practical problems are operational budgeting and budgeting according to specified parameters.

Key words: Functional and strategic budgeting result-oriented (FSBOR), university process management, incentives metosistemnogo transition, balanced scorecard, business process, educational system, budget.

Introduction

Taking into account the budgetary process, the authors comply with the settled terminology of the legislative law (No. 83-FZ "On amendments to some legislative laws of the Russian Federation regarding the improvement of the legal status of institutions (municipal)") [8]. In addition aim on the experimental data of scientists in this area [1].

Strategic budget, the authority to be studied as the base of the management accounting system. It is no coincidence that the scientist I. Schrott, at the very heart of accounting, saw precisely an estimate (plan of the budget), examined its "method of regulating the actions of an administrator of the economy" [6, p. 52].

The term "estimate" is close to the concept of budget, therefore we use it as synonyms. Speaking of a system to measure effectiveness, the budget permits to pass through all levels of the governmental hierarchy, forthright the action of each employee, link the results of funding with the results of their labor and the activities of the organization in your set. This is the way to better feature control and effectiveness of the organization's operation [2, C.45]

It must be mentioned that the budget indicators that have not yet accepted adequate recognition in the country's universities. Its experienced function is extremely fragmented in a few academies and persists not strong control in most universities, which shows poor results and outmoded, restricted and conservative managers.

We believe that at the present, the most encouraging paths to budgeting in institutes that solve the scientific and experimental difficulties mentioned above are the operating budget and the budget according to definite criterions. These paths are examined promising and O.D. Kaverin, nevertheless, in connection with commercial institutions [4, p. 249].

Operating budget Activity-based budgeting (ABB), referred to by some as "activity type budgeting or functional budgeting", as an object of the commercial planning, generally refers to procedures, applications and work. When presenting this type of budget, the budget forms and articles are projected not in the policy-making structure of the organization's administration, but in the business operation.

Theoretical analysis.J. PWM and J. Siegel determines the budget according to the

specified parameters (Target-Budget, target budget) as a plan that demonstrates the main spending directions according to the groups and organization [4, p. 250].

Generally, a budget which approached in universities is approved, combining these two paths (which calls "strategic-functional budget"), as in the current unstable conditions, universities are actively implementing:

1. procedure adcent to management, when actions and connected resources are established as a process;
2. a balanced crucial path, as a systematic executive method, counting into account the university as a big system and orienting strategic purposes at the level of practical and diplomatic management, which provides fitting discipline over the accomplishment of strategic objectives, coordinating the financial and non-financial development guidelines that completely assess university performance.

The organizational and methodological model of the functional strategic efficiency budget (hence called the FSB), which is an essential part of a crucial management function: planning, which is an operation of a design, monitoring, continuous correction and assessment of the performance of the Budgets for various business processes. Activity areas and structural units, as well as the consolidated budget as a whole. Nevertheless, it should be considered as a set of specific managerial consequences in the budgeting system to carry out general managerial functions, including the planning, administration, and motivation of all business procedures and University departments and to strengthen their competitive benefits in the establishment of the aim.

In a steadily developing environment, the strategic target of each institution have to be the standardized advancement of all business operations (specifically education) based on a aspect of the system of management that admits for the improvement of activities to achieve the objectives and accomplish the goal, as well as implementing the advantages for stakeholders (interested groups).

To solve strategic problems, various resources are required, the type and volume of which are determined during the FSB's work.

The objective of the FSB in the management accounting system is the formation of financial and non-financial data that helps the university to adapt to the projected alters in the outside environment, the application of the strategy, performance sustainable competitive locations in the market for educational services and formation innovative scientific and educational capability in the future.

As E. Dobrovolsky rightly believes, achieving the objectives fundamental in the FSB mechanism itself is to monitor the manufacture situation, matching the activities of all internal organizational formations of the institution, and subordinate them to common strategic objectives, thus helping to develop a system of comprehensive and productive management [3, p. 56]

Experimental part.The main purpose of the FSB in the universities is a independent business process (main (educational, analysis), that (marketing, finance and accounting, etc.), managerial (feature management, certification and accreditation, and etc.) and its assortment, which finds the totality and details of each individual institute.

The business process scheme as an purpose of the FSB is illustrated in Fig. 1)

It is widely accepted that the process-based approach to university management and the organization of managerial accounting demands the conversion of the definite administrative formats of the institutions into a process-adapted structure (matrix).

As part of organizational transformation, structural units are segmented within the barriers of individual business processes, assigned (reassigned) core and auxiliary operations, and are cross-functional relations between basic support structural units and business process management.

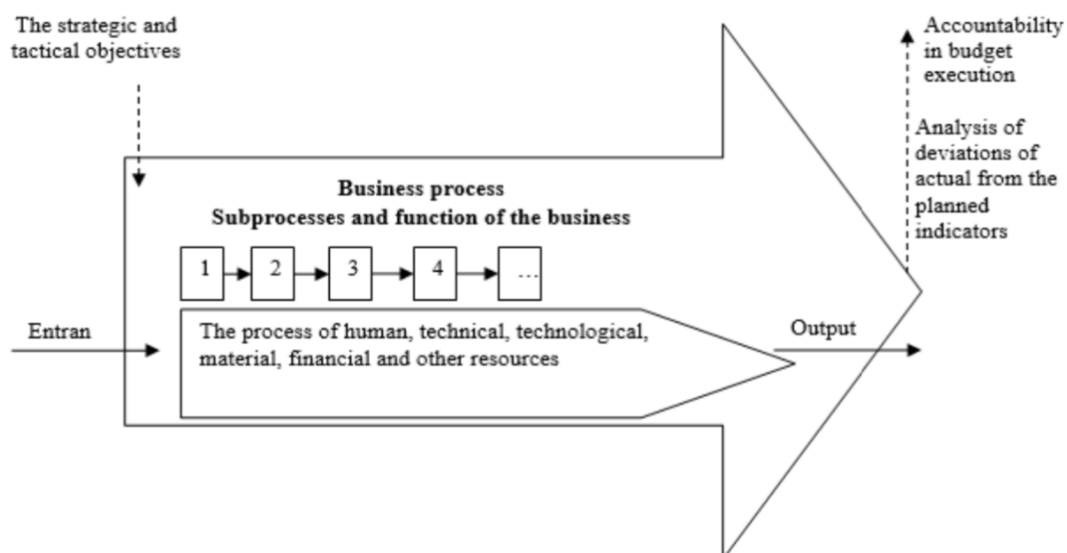


Fig. 1. Business-process of the University as an object FSB in management accounting system

In common, FSB the University is arranged to:

1. The university's long and medium-term budget establishes a detached base for evaluating the results of its activities, in the background of the elementary ones that ensure business and management processes;
2. long and medium term budgeting of enterprises and schemes targeting at increasing the scientific and educational capability, commercial stability and investment allurements of the University;
3. assimilation of strategic financial planning (long and medium term based on the use of an equalized scorecard system, the modern annual (practical) budget cycle, which significantly reaches the uniformity of financing university business processes as budget entities and, ultimately, it builds an economic foundation for the strategic application of business and university processes as a one entity.

Furthermore, acting as a performance measurement system, the budget allows you to penetrate all levels of the administrative hierarchy, direct the behavior of each employee and link the results of funding with the results of their work and the activities of the organization as a whole. This is how to improve the quality of management and the effectiveness of the organization's functioning [11, p. 45]

Considering the ideas of the budget plan as a means of foresight, C. Gidilla wrote «Although it is impossible to prevent harmful events or cause or accelerate useful events for the economy, it is necessary to anticipate both to take measures to weaken the influence of harmful facts and do everything possible for the appearance of useful ones» [13, p.211].

In this context, for a State University that is developing dynamically in a competitive environment, results-oriented budgeting should become the most effective and progressive form of financial planning, an integral part of Managerial Accounting and modern intra university management that predetermines university leaders' thinking and their choice of priorities in carrying out activities. It allows you to plan specific objectives, develop indicators of their achievement, justify the allocation of budgetary (and extrabudgetary) funds by the expected result of your expenditure, which helps to increase cost efficiency by focusing on the most important areas of strategy development of Higher Education.

An analysis of the authors showed that the results-oriented budget has not yet received due recognition in the country's universities. Its practical application is purely fragmented in individual universities and remains a weak place for administration in most universities, which means bad decisions and outdated, limited and conservative thinking of managers.

Without thinking of the problems existing in the terminology, to define the concept of budget, we note that in the context of management that we are interested in, the budget, which is the core of the budget, refers to the financial model of the university, which reflects all aspects of its activities, the deployment tool management activities of the university as an economic entity, which allows not only compare, but also compare all the expenses incurred and the results obtained in terms of Finance, reflects the financial flows and their structure, allows us to evaluate and coordinate the activities of the structural units [12, p.290].

V. Z. Korostelkin, G. I. Maltseva, A. M. Grin, T. M. Khramova, A. E. Karpov and others were involved in the scientific development of modern methodological and organizational bases for the budget in universities. However, many problems remained unclear, including the problems of integration into the MTP and budgeting management accounting system; aspects of budgeting methodology and organization were not addressed in the context of Process Management in universities.

Many believe that at present, the most promising approaches to the budget in universities that solve the scientific and practical problems mentioned above are the operational budget and the budget according to specific parameters. O. D. Kaverin shares the same view, considering these promising approaches in relation to commercial organizations [14, p.249].

By considering many researches, in my opinion, the approach to budgeting is preferred in universities, combining the two named approaches (let's call it "functional strategic budgeting, focused on results"), because, in modern unstable conditions, in universities implemented by:

- a process approach to management when activities and related resources are managed as a process;

- a balanced strategic approach, as a system management method, is considered result-oriented functional-strategic budgeting model which implements the university as an integrated system, and projects strategic goals at the level of operational and tactical management, ensuring timely monitoring of the achievement of strategic goals, coordinating financial and non-financial development parameters, and effectively evaluating the results of the university's activities.

The authors developed an organizational and methodological model of functional strategic budgeting, focused on the result (hereinafter - FSBOR) in the university's management accounting system.

The FSBOR, being an integral part of an important management function - planning, is a process of development, control, ongoing adjustment and evaluation of the execution of budgets of various business processes, types of activities and structural units of the university, as well as the consolidated budget as a whole. At the same time, it must be considered as a set of targeted managerial influences on the budget system to carry out general management functions, including coordination, regulation, motivation of all business processes and units of the university and strengthening its competitive advantages in the implementation of the mission.

Conclusion

In the context of a constantly changing external environment, the strategic goal of any university should be the systematic improvement of all business processes (especially educational), based on a quality management system that allows to improve activities, implement goals and fulfill the mission, as well as provide benefits to interested parties (stakeholders).

To solve strategic problems, various kinds of resources are required, the type and volume of which are determined in the process of the FSBOR.

The goal of the FSBOR in the management accounting system is the formation of financial and non-financial information that helps the university adapt to the predicted changes in the external environment, implement the strategy, achieve a reliable competitive position in the educational market, and create scientific and educational innovative potential for the future.

In general, the FSBOR of the university is designed to provide:

- long-term and medium-term budgeting of the university, which creates an objective basis for assessing the results of its activities, in the context of the main, providing business processes and management processes;

- long-term and medium-term budgeting of projects and programs aimed at increasing the scientific and educational potential, financial stability and investment attractiveness of the university;

- integration of strategic (long-term and medium-term) financial planning, based on the use of a balanced scorecard, with the current (operational) annual budget cycle, thereby significantly increasing the predictability of financing university business processes as budget objects planning and, ultimately, creating an economic basis for the implementation of the strategic goals of business processes and the university as a whole;

- submission of relevant accounting information to managers at all levels of university management, based on financial and non-financial assessment of the current and subsequent results of the university and its business processes, to make managerial decisions in order to increase the effectiveness of the latter.

It should be emphasized that the University's budgets, within the framework of the FSBOR, are designed to provide forecasts of financial and non-financial results, set performance objectives, limit the most significant costs, justify the financial viability of the processes and the direction of individual businesses. - NY activities.

To ensure the effectiveness of the University's management system, the FSBOR should be carried out in the context of all business processes and activities, all sources of multi-channel funding and follow the principles uniformity of budgets in the formation of budgets at all levels, their control, analysis and evaluation.

Optimization and objective orientation of university budgets to achieve strategic objectives, a high level of Organization of the FSBOR will help create a budgetary effect by increasing the innovative, scientific, educational and economic potential of the University.

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Түйін: Нәтижеге бағдарланған функционалды-стратегиялық бюджеттеу моделі басқарудың үдерістік және тұрақты стратегиялық тәсілдеріне негізделген жоғары оқу орнының Басқару есебі жүйесінің базалық элементі ретінде қарастырылады. Бұл университетті бизнес-үдерістер жүйесі ретінде қарастыруға және оның стратегиялық мақсаттарын жедел-тактикалық басқару деңгейінде жобалауға мүмкіндік береді, ол алға қойылған мақсаттарға қол жеткізуді бақылауды, дамудың қаржылық және қаржылық емес параметрлерін үйлестіруді, қызметтің тиімділігін тиімді бағалауды көздейді. Мақалада «смета» және «бюджет» терминдері салыстырылады. Нәтижеге бағдарланған бюджеттеуді іс жүзінде қолдану жекелеген университеттерде сайлау сипатында және көптеген университеттерде басқарудың әлсіз нүктесі болып қала береді, бұл менеджерлердің нашар шешімдері мен ескірген, шектеулі, консервативті ойлауын білдіреді.

Қазіргі уақытта осы ғылыми-практикалық міндеттерді шешетін жоғары оқу орындарында бюджеттеуге неғұрлым маңызды тәсілдер берілген параметрлер бойынша жедел бюджеттеу және бюджеттеу болып табылатыны көрсетілген.

Аннотация: В данной статье модель функционально-стратегического бюджетирования, ориентированного на результат, рассматривается как базовый элемент системы управленческого учета вуза, основанный на процессном и устойчивом стратегическом подходах к управлению.

Это позволяет рассматривать университет как систему бизнес-процессов и проектировать его стратегические цели на уровне оперативно-тактического управления, предусматривающего контроль за достижением поставленных целей, координацию финансовых и нефинансовых параметров развития, эффективную оценку эффективности деятельности. В статье сравниваются такие термины, как «смета» и «бюджет».

Практическое применение бюджетирования, ориентированного на результат, носит избирательный характер в отдельных университетах и остается слабой точкой управления в большинстве университетов, что означает плохие решения и устаревшее, ограниченное, консервативное мышление менеджеров.

Показано, что в настоящее время наиболее важными подходами к бюджетированию в вузах, решающими эти научно-практические задачи, являются оперативное бюджетирование и бюджетирование по заданным параметрам.