

BUDGETING COSTS ENSURING THE QUALITY OF ALCOHOLIC BEVERAGES

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The article is devoted to improving the system of budgeting costs for quality assurance based on process approach. The article investigates approaches to budgeting costs for quality assurance, such as: traditional and process, determined their nature and sequence of implementation. In this regard, the article solves the problem of constructing the budgeting of costs for quality assurance based on process approach.

The article identified and characterized the components of budgeting costs ensuring product quality based on process approach, in particular: technology, organization and automation. Studied the principles of budgeting and basic necessary for building the system of budgeting costs for quality assurance based on process approach.

The study deals with the budgeting of expenses for quality assurance as a managerial technology that aims at optimizing the formation and use of resources, a liquor company by budgeting of centers of quality and business processes. This construction budgets to ensure appropriate feedback between the business processes and quality.

The article describes the methods of budgeting and come up with the best – integrated method. It is most appropriate for budgeting costs ensuring the quality of business processes and quality. This method involves the following sequence: preparation of budgets

cost centers quality; distribution of information about planned costs for business processes, approval and adjustment of budgets by senior management. That is, according to the comprehensive method is useful to distinguish the following levels of budgeting: the budget of expenses for quality assurance centers for quality (budget of the 3rd level); budget costs for business processes (budget of the 2nd level); the total budget cost of providing quality (budget of the 1st level). With each budget of the lower level will provide a detailed budget of a higher level.

In line with this, the work reflected the development of the chart of consolidation of budgets, costs for quality assurance or, in other words, the order of interconnection of all types of budgets. Development of chart of consolidation allows coordinating the budgets of charges on providing of quality after the centers of quality and business processes in a general budget.

The proposed methodological approaches to budgeting costs for quality assurance will: effectively organize the process management of the enterprise and its structural units; coordinate and harmonize actions to ensure product quality; help in planning of future expenditures, compare actual with planned performance; monitor costs for centers of quality and business processes that will improve the accuracy of budgeting, continuous monitoring and feedback.