

. - , „ . . ” - ,
m.chipriyanov@uni-svishtov.bg
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g.chipriyanova@uni-svishtov.bg

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Abstract: The purpose of this study is to present budgeting in the sense of a process for planning, prediction and forecasting that contains a set of activities

accumulating and evaluating data for the enterprise activity through which are compiled estimates and scenarios for implementation and development of "business" in the future. It is argued that the integration of the budgeting in the management of an enterprise allows the management body to cover more precisely the individual dimensions of the enterprise's activity and to achieve greater efficiency in the implementation of the defined goals on the basis of owned resources.

Key words: budgeting, accounting budgeting, information system, management, enterprise

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(Thomson, 2007, p. 21).

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(, 2010, . 28-30)

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