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D. E. MynbayevaNARHOZ university, Almaty, Kazakhstan.
E-mail: aliya_mn@mail.ru**BUDGETING AS THE COMPONENT
OF MANAGEMENT ACCOUNTING IN SECOND-TIER BANKS**

Abstract. In article the concepts of "budgeting" are revealed, the entity and a role of budgeting as component of management accounting are defined. The key principles of creation of budgeting system promoting framing of criteria for monitoring and mechanisms for the best coordination of activities of second-tier banks are specified. The study of the main questions of budgeting has great practical value for all banks as correctly developed budgets render assistance to receiving the maximum income by banks.

Keywords: second-tier banks, management accounting, budgeting, planning, budget, centers of financial responsibility, center of expenses, profit center, business center, system of budgeting.

Effective and steady functioning of modern banks demands essential change of the organization and methods of management and also information support of performance of their functions.

The modern conditions of conducting banking business in Kazakhstan which are characterized by reduction of profitability on all main segments of the financial market, reduction of a percentage margin and also increase in degree of riskiness of the made operations, have aggravated the whole complex of economic problems of a domestic banking system which weren't so sharp in the conditions of the high prices of oil and inflow of the speculative capital to a domestic financial system, etc.

Also in banks there are such problems as insufficient level of equity, technological and methodological backwardness from foreign banks and low economic efficiency of activity. In the context of the solution of these problems the great value gets use of factors of intensive growth of activity of commercial bank. There was a request of a business environment for creation and introduction in practice of instruments for disclosure of internal reserves of efficiency growth of its activity and management accounting.

Budgeting which allows to make active the mechanism of integration of different types of banking products and services acts as one of instruments of improvement of management for the purpose of ensuring effective functioning of commercial banks.

Budgets induce to plan, to elaborate criteria for control and provide the best coordination of activity of bank. In a complex, process of budgeting in the system of management accounting has to provide the effective instrument of planning, control, assessment of results of activity, information exchange and coordination of work of bank divisions. C. Drury notes that "after alternative options of actions are chosen, they need to be included in process of drawing up the budget. The budget is the financial plan made for implementation of various decisions made by managers" [1].

By preparation of the bank budget the macroeconomic tendencies of economical development, parameters of monetary policy of National Bank of Kazakhstan (discount rate, an official rate of currencies, other indicators) for the current year, defining dynamics of development of the main passive rates and placement of resources have to be considered.

It should be noted that the technology of budgeting can be used as for development of the statistical budget, and flexible, quick budget that allows to do the forecast for a short period and to develop strategy of actions depending on change of external market operating conditions of bank. At creation of system of budgeting as a component of management accounting, it is regularly necessary to carry out the analysis of

last and current tendencies and operating conditions in the market of banking products which can affect reality of the forecast. It is necessary to create various scenarios of forecasts on the basis of changeable indicators (interest rates and exchange rates, stock prices, the rate of inflation, risk degree, etc.) and also to analyze their impact on strategic objectives and tasks of bank.

Process of drawing up the budget can be also powerful tool for stimulation of heads to achievement of the goals of their centers of responsibility and, therefore, is more whole than all bank. Each head has to know precisely what is expected from his responsibility center. The stimulating role of the budget is shown even more if managers take active part in development of division budget.

By definition of Institute of the diplomaed operating management accountants (USA) the budget is "the quantitative plan in terms of money prepared and accepted till a certain period, which is usually showing the planned income size which has to be reached and (or) expenses which have to be lowered during this period, and the capital which needs to be attracted to achievement of this purpose" [2, pages 43-44].

Aim budgeting, as scientists I.A. Nikonov and R.N. Shamgunov have noted, "creation of the financial plan of work of the bank focused on strategy realization, achievement of the main strategic objective" by [3, page 174].

Budgeting, according to A. A. Kitayev, is impossible without allocation of the centers of responsibility managing on the principles of self-financing and intraeconomic calculation between them [4, page 14]. That is confirmed by such scientists as V. Chaussov with V. Nekrassov who define budgeting as "a part of management accounting and also a number of organizational works on business management" [5]. The prominent scientist in the field of management accounting M.A. Vakhrushina, have noted that "a subject of accounting management accounting is production activity of the organization and its separate structural divisions (segments) called by the centers of responsibility" [6, page].

At creation of system of budgeting by banks the basic principles (figure 1) surely have to be observed.

Thus, budgeting, in our opinion, is a part of management accounting, at the same time, budgeting begins from creation of financial structure, i.e. are allocated the CFD (the centers of expenses, the centers of profit). The efficiency of budgeting depends on how responsibility between division of bank in many respects is distributed.

The content and structure of the centers of account defines financial structure of bank which, as a rule, not always coincides with its organizational structure.

In opinion of doctor of physical and mathematical sciences M. V. Vigdorovich: "important difference between the center of profit and the center of expenses is that at the first the revenues of the profit and loss report are formed due to "external" receipts from clients of bank, whereas at the center of profit the revenues can be formed only due to the "internal" receipts provided due to service of other bank divisions" [7].

The budget consists of the annual budget and the quarter, semi-annual corrections made in connection with specification of the budget. The annual budget is formed for one calendar year with breakdown on months and on quarters. According to us, the annual budget is the instrument of medium-term planning and a reference point for drawing up quarter, semi-annual adjustments. Quarter adjustments are subject to instruments of short-term planning. The basic period of short-term planning is the quarter presented by the month. At the same time quarter adjustments specify quarter plans of the annual budget.

The annual budget of bank has to will include the following forms (figure 2).

– The budget of assets and liabilities consist of the average monthly and quaterly average balances under items of the qualifier of assets and liabilities in a section of the approved list of banking products, average monthly/quarterly interest rates for banking products and interest income and expenses as the bundle of the quaterly average balances and interest rates;

– The financial plan includes monthly and quarterly operating income and expenses under articles of qualifiers of income and expenses in a section of banking products and also monthly / quarterly overhead costs;

– Plan of key efficiency indicators contains of planned quarterly values under items of the qualifier of efficiency indicators.

– The estimate of overhead costs unites the plan of quarterly and monthly payments for articles of overhead costs. It should be noted that within the estimate the following types of expenses (figure 3) are separately planned.

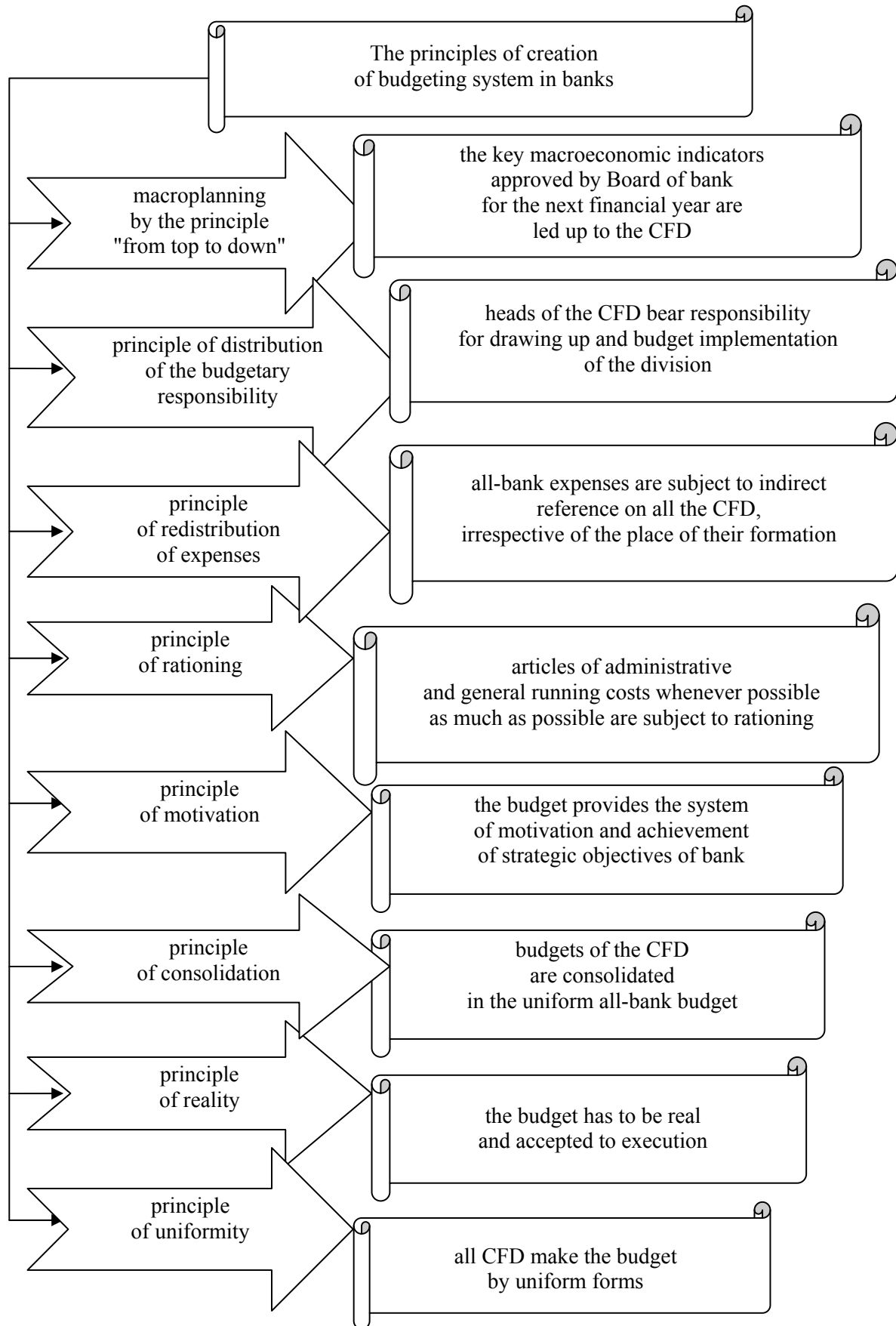


Figure 1 – The basic principles of creation of budgeting system in second-tier banks

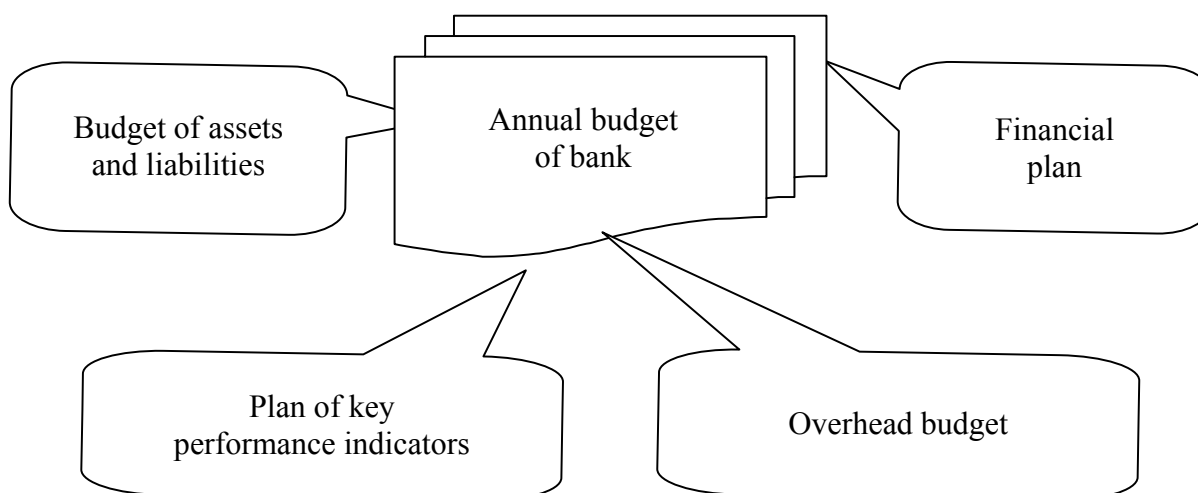


Figure 2 – Forms of the annual report of bank

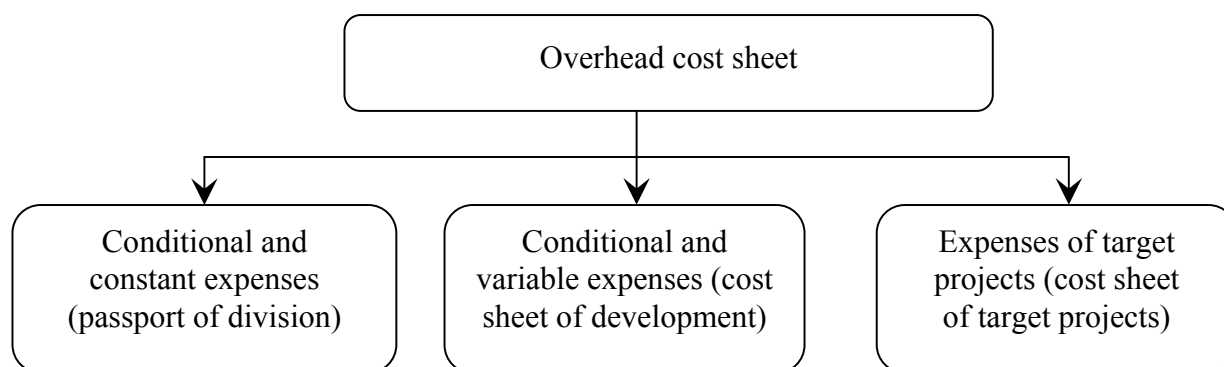


Figure 3 – The main types of expenses of bank entering the overhead cost sheet

The passport of division represents the budget of the overhead cost sheet connected with maintenance of work of division and have constant character.

The cost sheet of development represents the budget of the overhead costs and capital investments directed to financing of the current requirements of divisions for modernization of the equipment, the operational solution of the current tasks and respect for the quality standards.

The cost sheet of target projects is formed proceeding from strategic objectives of bank and also proceeding from requirements of bank branches for implementation of target projects. The cost sheet of projects is formed of expenses on implementation of target projects which meet the criteria of payback accepted in bank, have single character and are aimed at the development of business of branches and bank in general.

The budget is conducted by bank at two interconnected levels – at the level of accounting and at the level of management accounting. At the level of accounting maintaining personal accounts in a section of the CFD, clients, banking products and articles of the budget is provided.

For the actual budget implementation analytical account of household expenses is kept in a section of the CFD, articles of the estimate of overhead costs.

At the level of management accounting the following corrections of expenses of bank (figure 4) are conducted.

Structural divisions of bank carry out expenses within the approved budget according to the established articles and the volume of means. Responsibility for performance of indicators of the budget is conferred on heads of the Centers of profit and the Centers of expenses.

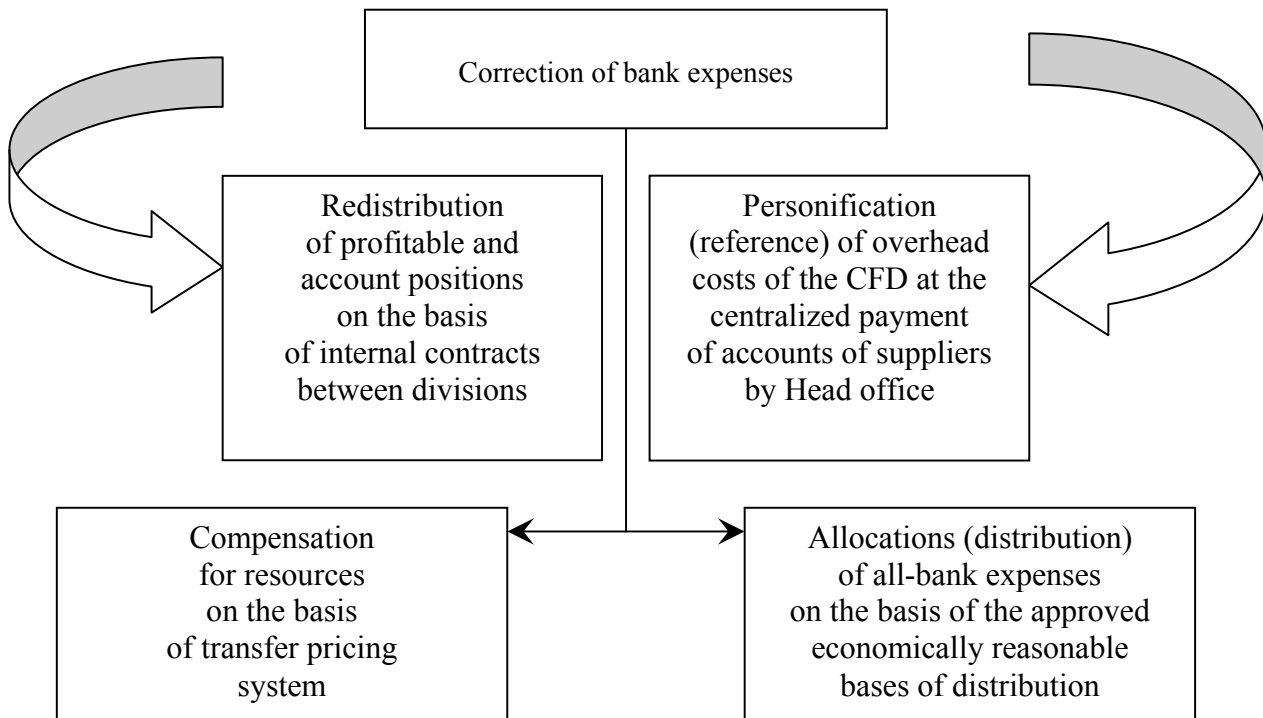


Figure 4 – The directions of corrections of the expenses made by bank

In the course of preparation of budgets it is required to observe requirements imposed to budgeting from consumers of information. In our opinion, the budget has to:

- to contain the reliable information coinciding with data of accounting about the actual financial state of bank in general and his separate divisions;
- to contain sufficient information for carrying out analytical work, calculation of various coefficients, indicators according to the technique accepted in bank and the algorithms approved by the management;
- to serve as the effective instrument of the current administrative control;
- to give necessary information for planning of future income and expenses.

Budgeting implementation, as the domestic scientist of S. T. Mirzhakypov considers, assumes the solution of questions:

- developments of the main organizational stages of budgeting of business centers;
- definitions of interaction of business centers, department of budgeting and budgetary committee;
- accounting of requirements to documents of budgeting (plans, budgets and reports on their performance). The budgetary control of business centers is offered to be exercised on the basis of the daily reporting (for not operating expenses placed and the attracted resources and average rates of placement and attraction) and also planned reports in a month and quarter (with the indication of deviations from the plan and their exact reasons)" [8, page 42].

Therefore, the main goal of budgeting comes down to increase in financial and economic efficiency and financial stability of bank by coordination of efforts of all divisions to achievement of final, quantitatively certain result.

According to A. A. Konyaev, formation and improvement of budgeting system of commercial bank depends on a number of fundamental conditions: development of the reasonable concept of improvement of activity of a banking system in general; existence of own development strategy of commercial bank. Strategy as set of the interconnected actions directed to maintenance of competitive advantages has to reflect the quantitative purposes of development of bank, ways and methods of their achievement and high-quality internal changes in bank which have to be carried out for increase in efficiency of its functioning [9, page 27].

In order that process of budgeting carried out the main objective – granting timely and reliable information to top managers of bank for management of activity of bank, it is necessary to develop the working program. According to M.A. Rodionov, this document, has to include the next highlights:

- description of stages of drawing up budgets;
- terms of their performance;
- accurate definition of responsible persons for each stage of the budgetary process and level of their responsibility:
- time frames of the period of the budget formation [10, page 71].

The system of budgeting, being the instrument of management accounting, significantly increases effective management of finance of bank, warning about irrational use of financial resources, both at a planning stage, and at a stage of control of their use.

It is necessary to agree with N. S. Vlasov's opinion that budgeting has to take place in a control system of the organization as allows the management to plan production and financial activity, to carry out the operational analysis of its results and to make effective administrative decisions [11, page 56].

Thus, activity of bank allows to plan budgetings so to provide it the greatest possible profit with the minimum expenses in the conditions of variability of market condition. Of course, it is connected with inevitable financial risk, especially in modern conditions of Kazakhstan, but correctly carried out budgetings will allow to minimize risk.

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БЮДЖЕТИРОВАНИЕ КАК СОСТАВНАЯ ЧАСТЬ УПРАВЛЕНЧЕСКОГО УЧЕТА В БАНКАХ ВТОРОГО УРОВНЯ

Аннотация. В статье раскрыты понятия «бюджетирование», определены сущность и роль бюджетирования как составной части управленческого учета. Уточнены ключевые принципы построения системы бюджетирования, способствующие выработке критериев для контроля и механизмов для лучшей координации деятельности банков второго уровня. Изучение основных вопросов бюджетирования имеет для всех банков большое практическое значение, так как правильно разработанные бюджеты оказывают содействия получению банками максимального дохода.

Ключевые слова: банки второго уровня, управленческий учет, бюджетирование, планирование, бюджет, центры финансовой ответственности, центр затрат, центр прибыли, бизнес-центр, система бюджетирования.

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**БЮДЖЕТТЕУ ЕКІНШІ ДЕҢГЕЙДЕГІ
БАНКТЕРДЕГІ БАСҚАРУ ЕСЕБІНІҢ ҚҰРАМДАС БӨЛІГІ РЕТІНДЕ**

Аннотация. Мақалада «бюджеттеу» ұғымы ашылған, бюджеттеудің басқару есебінің басты құрамдас бөлігі ретіндегі ролі мен мәні анықталған. Екінші деңгейдегі банктердің қызметтерін мейлінше жақсы ұйымдастыру мен бақылау үшін басты критерияларын жасақтауға әсерін тигізетін бюджеттеу жүйесін құрудың басты қағидалары нақтыланған. Бюджеттеудің негізгі сұрақтарын зерттеу барлық банктер үшін үлкен тәжірибелік мәнге ие, себебі дұрыс жасақталған бюджеттер банктермен неғұрлым жоғары пайда алуға ықпалын етеді.

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