

– забезпечити постійне підвищення кваліфікації робітників та апарату управління підприємств;

– регулярно проводити маркетингові дослідження ситуації на ринку.

Отже, з проведеного дослідження можна зробити висновок, що прагнення України вступу до ЄС – це клопітливий процес, який вимагає мобілізації зусиль на рівні окремих підприємств, галузей економіки та держави, спрямованих на якнайшвидшу модернізацію економіки України з метою підвищення її конкурентоспроможності.

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CREATING A PROJECT BUDGET

Despite the fact that everyone knows what the budget is, the multipurpose budgetary system is still out of the object in many modern companies. Usually there are only few elements that do not allow to take advantage of all the benefits of the budgeting system to the full. It happens because:

– the system is used one-sidedly. For many companies, budgeting is only an income and expenditure plan, which is approved once a year, then it is put in a dusty box in order to be got in a year and compared with the result received;

– not all leaders understand that the system of budgeting helps them to get rid of the constant and exhausting routine by delegating authority, which promotes the control through the budgetary system;

– for today there are few professionals who can implement and develop a budgetary system that will work really effectively.

Simply put, ‘to budget’ means ‘to manage’ the company through the budgetary system. For the successful business management knowledge of the real situation is essential but not enough. ‘To manage’ means to set specific goals, to plan, to exercise control on the basis of approved plans, to analyze the results, comparing them with the indexes planned, to identify causes of deviations and to make decisions that eliminate these discrepancies. This is the approach implemented in

the budget management technology, forming the core of the administrative machinery of the most successful modern companies.

Essentially, the budget is a structured comprehensive plan of the company activities for a certain period of time.

Budgeting is essential part in the development of any major business project. Project cannot be implemented without a well-planned budget. Budgeting provides with a lot of advantages that a project manager should consider.

Budgeting helps project manager to set guidelines. It allows to establish the main objectives of a project and how much it's possible to spend on any given aspect of the project. Without such budgetary restrictions a project may not be completed on time or at all if the available funding runs out [1].

Besides that, budgeting helps to determine how much money can be spent on each component of the project which provides the opportunity to determine whether or not the project can be completed with the available budget.

Budgeting also help project manager to prioritize the different parts of the project. It's not always possible to complete the entire project at once with a limited budget. So budget allows to prioritize which parts of the project can be completed initially while other parts are put on hold.

So budgeting is a part of planning and without planning it's impossible to deal with any project [2].

The ability to create an accurate budget is an essential skill for a project manager. There are two main approaches used for creating a budget.

The first one is called top-down approach which means deciding how much the project will cost and dividing the amount between the work packages. But this technique is just guessing; project manager has to explain how he will do the work within the allocated amount of budget for each work package. There're some advantages in such approach. It focuses on achieving the project within the budget allocated and leads to efficiencies and reduction in wasteful practices. But in the same time it assumes that the person creating the budget has enough knowledge and expertise to make a reasonable cost estimate. If project manager doesn't have enough experience, conflict may occur when a person required to execute the project is given an unrealistic budget.

The second one is bottom-up approach which means estimating the total cost of the project by costing the lowest-level work packages and rolling up. This approach means accuracy and it is good for team building as not only project manager but all employees are involved in budget creation. The only disadvantage in such approach is the difficulty in getting a full list of tasks and activities needed to complete the project. It is easy to miss some that will be needed and that will later throw the budget out.

So both approaches have their advantages and disadvantages and a project manager will be faced with both at some time in his career. There're also some other alternative approaches used to create budget estimates: expert judgment, supplier bid analysis, analogous estimating, three – point estimating and parametric estimating.

Analogous estimating is a great technique which can be used by both experienced project managers and newbie's. You can use history from similar projects to create an estimate. It looks at how much past projects cost while taking any differences with the new project into account.

Moreover budgeting helps to organize cooperation with clients. It's important especially in freelance niche. According to statistical data, in 2020 more than 10% of all of employment will already happen to the help of the Internet [1]. So organizing the projects online becomes more popular nowadays and there're a lot of specific features of budget planning when working online. Project manager should plan and discuss budget with client with all milestones and guidelines to avoid further misunderstanding and have the possibility to delegate all task between employees with clear instructions and set terms.

After finishing the budget it's extremely important to check actual spending against your budget estimate by using a spreadsheet. That's how a project manager can understand whether the project is progressing as planned or corrective action is needed [3].

Thus the project budget must be a living part of projects – something project managers review with their teams and their stakeholders on a regular basis [4].

And whichever budgeting approach chosen, it's reasonable to spend time to create budget, check it carefully, and review it often to make sure the project stays on track.

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ІННОВАЦІЙНИЙ МЕНЕДЖМЕНТ ЯК НЕОБХІДНА СКЛАДОВА УСПІХУ ПІДПРИЄМСТВА

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