

Budgeting system in construction organizations in conditions of process-oriented normative model of cost accounting

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Abstract

© 2014, Mediterranean Center of Social and Educational Research. All rights reserved. The article analyses the features of the structure of the budgeting system in conditions of the process-oriented normative method of cost management. The authors set out the peculiarities of budget development in the construction industry, consider the stages of implementation of process-oriented budgeting in conditions of application the process-oriented normative method of cost management in construction industry. Using this model can be very useful for construction industry companies and help them set their goals to achieve performance indicators.

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Keywords

ABB-budgeting, ABC-costing, Budgeting, Construction, Process