

**VILNIUS UNIVERSITY**

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**BUDGET MODELS FORMATION AND APPLICATION IN SHAPING AND  
PRESERVING THE CULTURE OF MODERN ORGANIZATION**

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**VILNIAUS UNIVERSITETAS**

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**BIUDŽETŲ MODELIŲ SUDARYMAS IR TAIKYMAS FORMUOJANT BEI  
IŠSAUGANT MODERNIOS ORGANIZACIJOS KULTŪRĄ**

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# RESUME OF DOCTOR'S DISSERTATION

## INTRODUCTION

**Relevance of the topic.** The budgets are one of the most important management methods in most companies in the world that is the reason why the benefit of *practise* of this method formation and application is not questionable. Recently this topic became significantly relevant, when the need of efficient competitive potential is increasing, it was necessary to realize changing tendencies of the current business environment and to adapt to them, because users instability or incomprehensibility of immaterial resources for a longer period of time negatively affects business results. Consequently an intense *scientific discussion* is in the progress about budgets in practice, which are not adjusted to the modern realms, but also do not encourages business and cause negative consequences to the organizations that are utilising them. It could be stated that ten years ago, universally acknowledged traditional formation and application of the budgets models were efficient when external changes were uniform, and business environment performed its subjects – business organizations - functions of guarantee function. However, when material, funds and intellectual recourses are limited in conditions of economics, in order to increase competitive potential of an organization, it is necessary to implement the culture of modern management. In many cases only the culture could guarantee successful business activity, and it could be actualized when modern budgets models are employed. When active constituents of modern business organization is identified – organization units and stuff- the main provision is that those organizations are dominated by science, knowledge, information, and the man is the most important asset of the modern organization. However it allows implementing the most important functioning realms of modern market and freedom of actions among structures of organizations and even employees. It is very important condition, because in the most cases the implementation of realms allows to realize competitive ability with other subjects operating in the free market, it encourages the most active links of business as well as form very important functioning conditions of every business – its culture of activity.

The most important information that allow to make rational management decisions, is formed by informative functioning models of an organization – *budgets*, their conversion is inevitable along with transformation reflecting organization into the culture of modern organizations. Even though the meaning of the budgets is acknowledged universally, the paradoxical situation has developed: the heads and managers of many organizations, their units and responsibility centres, due to imperfect budgets models are not aware of their business situation.

Different budget models can be implemented in every organization; it can be realizing direct connection information as well as exercising function of monitoring. However, its format depends on the type of an organization, the type of activity, the structures of management and tools of management applied. All the factors are important in order to create effective modern budget models. It is important to be mentioned that *budget methods* that are prepared in all business subjects, have a specific mutual methodical, even *methodological* principles, and when they are examined an important theoretical generalizations and conclusions can be made. According to this, the subject of this dissertation is organizations, rather than business firms.

**Scientific problem and its exploration level.** The most important theoretical problem of the budgets analysis is that they generalised in theoretical but not practical level of abstracts - as separate system, which is independent from management accounting and processes that are running in social, technological, economical and other frameworks and independent from types of organizations, where budgets models are created.

The authors, who wrote most exhaustive scientific works that are analysing the issues of budget creation and adjustment, are the following: – M. F. Usry, L. H. Hammer, A. Mattz (1974); R. H. Garrison (1988); G. A. Welsch, R. W. Hilton, P. N. Gordon (1988); J. Sizer (1989); R. S. Kaplan, A. A. Atkinson (1989); J. Arnold, T. Hope (1990); A. Berry, R. Jarvis (1991, 1997 ); R. W. Hilton (1991); J. K. Shim, J. G. Siegel (1994); T. Lucey (1996); C. Drury (1992, 1996, 1998, 2000); Ch. T. Horngren, G. L. Sundem, W. O. Straton (1999); J. R. Hope, R. Fraser (2003); J. Obermöller (2008); B. Bogsnes (2009). Russian authors that should be mentioned: A. Jagurova (1991); V. I. Tkač, M. V. Tkač (1994); P. Karpova (1997); K. V. Ščiboršč (2001); I. G. Lebedev (2003); V. Savčuk (2004). Lithuanian authors that should

be mentioned: E. Gimžauskienė (2000); A. Jurkštienė (2002); J. Mackevičius (2003); I. Zabelavičienė (2005); B. Bagdžiūnienė (2006); V. Gekas (2008); V. Jagminas (2009); G. Kalčinskas (2010); V. Lakis, J. Mackevičius, L. Gaižauskas (2010).

Nevertheless, the formation and application of budget models in conditions of limited modern resources is not analyzable. The concept of the *modern organization* is approached as strategic development of organization and related to three different qualities of activities: *strategic management, entrepreneurial activity, the social quality of the organization system* (R. Jucevicius, 2008), and two types of organizations: *strategically-managed and entrepreneurial*. Consequently, when budget models are created and adjusted in different types of organizations it is important to evaluate the importance and impact of strategic development. Inasmuch the *issues* of budget model formation and application is related to the transformations of business environment, the principles of formation and application of budget models should change as well in order to comply with realms of business environment.

According to the types of organizations, rationally created and adjusted budget models would allow to plan structured activity and efficiently use material and, most importantly, immaterial resources, it would help optimize expenditure of organizations and increase its benefit as much as possible. Such adjustment of budget models would allow rapid reaction to the changes in the market, and this is specifically relevant to business, because this is the only method that would help to gain advantage over competitors. This is the reason why recently, many authors and organizations are criticising traditional budget models: CH. T. Horngren, G. Foster (1991); J. K. Shim, J. G. Siegel (1994); C. Drury (2000); J. Hope, R. Fraser (2003); V. Gekas (2004); V. Savčuk (2004), V. Bagdžiūnienė (2006); V. Jagminas (2006); G. Kalčinskas (2007); J. Obermöller (2008); B. Bogsnes (2009); Beyond Budgeting Round Table (2010). Current studies are making correct conclusion that budget models are more harmful than useful (T. Libby, R. M. Lindsay, 2007; K. Shastri, E. D. Stout, 2008). The most significant drawback of the budgets models is that the new budget models, new trends of market, the features of organizations, determined by various changes in the market, which conditions the formation and application of budget models, are not estimated enough or underestimated. Budgets not only do not help to implement the goals of the organizations, but

also the employees of these organizations serve to the budgets, because the data that are not important or surplus, sometimes misinform calculations and this requires great management expenditures of employees.

The **scientific problem**, analyzed in this study, is formulated in accordance with these questions:

- What are the characteristics of budget model creation in order to *formulate* culture of modern organizations?
- What models should be applied to the modern organizations in order to *preserve* total quality of an organization?

**The object of the research** is the budget models of the modern organization.

**The goal of the research** is to prepare and adjust budget models that allow shaping and preserving the culture of modern organization as basic functioning condition of business.

**The objectives of the research:**

- 1) to identify the impact of modern business environment changes to the budget models;
- 2) to compose the concept of the modern budget, to distinguish the functions of budgets, to investigate the stages of budget model creation, and to create the instrumentation of traditional and modern budget models;
- 3) to create balance system to budget models and different types of organization;
- 4) to analyse what obstacles companies of the Republic of Lithuanian have to cope with when creating and applying budget models, and to compare these results with the practice of leading firms in this field in Lithuania and other countries;
- 5) to create models of modern budget formation and application and to integrate them in the companies.

**Methods of the research.** The methods employed in the research are the following: literature analysis based on the results and conclusions of researchers works, systematic analysis, comparison, modelling, assessment, generalization and abstraction. Economical, management, accounting, and other fields of science literature were analysed. The empirical research was performed in order to determine problems of budget model formation and application, and



during this process social survey organization tools were used, quantitative method of questionnaires has been employed. The results and conclusions of the empirical research were analysed on the basis of logical analysis.

**Structure of the research.** *The first part of the research* analyses two constituents: modern organizations and budget models. The connection between those two constituents is identified. Gradually, the analysis leads to aggregation of theoretical base in order to form specific assumptions which are necessary creating budget models of modern organizations. Instrumentation of traditional and modern budget models and balance system of budget models are prepared.

*The second part of the research* comprises of the empirical research, which bases the possibilities of methodological model creation in order to reveal the state of the research object – the budget of the Republic of Lithuanian firms; and after interpretation of the results and in accordance with theoretical conceptions revealed in the first part, to create budget models, that allow rationalize the activity of country's firm. The practical meaning of the USA budgets is revealed and logical analysis of Lithuanian and the USA organization budgets' are performed in order to identify if the USA adjustment methods of budget models could be applied in the organizations of the Republic of Lithuanian. The structural scheme of budget models and integration stages are estimated and its matrix of assessment is presented.

*The third part of the research.* Practically reviewed method of budgets models integration in country's firms is described. This method allows adapting to modern conditions of business environment. The most important development tendencies of the modern budget models and realization recommendations of beneficial trends are presented.

**Scientific novelty of the research and theoretical meaning:**

- systemic approach to the formation and preservation of culture of a modern organization is composed;
- the novelty of this approach reveals that: 1) budget models are associated with management accounting as well as with the assessment of organization types; 2) internecine relations between organization types and budget models are identified, their features, that have not been analyzed in any scientific literature, have been determined and

complemented; 3) the assessment of budget models is related with the process of integration and application of budget models;

- comprehensive budget models comprising of structural scheme of budget models and the balance of organizations types and budget models, instrumentation of budget models, budget models integration and assessment matrix of budget models are prepared.

### **Practical meaning of the research:**

Suggested modern budget methods allow: 1) selecting instrumentation of budget models; 2) creating the balance system of organization types and relation of budgets models; 3) preparing methods of budget models that are integrated and corrected on time; 4) preparing the assessment matrix of budget models which help to improve the activity of the organization.

Therefore:

- organizations, irrespectively of form of equity, activity type, can practically use created budget model. These organizations will also improve and preserves the culture of a modern organization on the basis of suggested assessment matrix of budget models;

- created modern budget models reveals its concept, and are suitable scientific method for the academic profession representatives to reveal knowledge about modern budget models to the society and to perform future research of assessment of modern budget.

For the heads of organizations, they are guidelines, which would help to create and to use much more optimum, exhaustive and modern budget models;

- all inner information users, i.e. not only the heads of the organization, but also managers, employees of administration department and all others who encounters with budget models in practise, can use modern budget models and their integration, adjustment and assessment that are suggested. In accordance with this, the results of this research will help organizations to form and preserve the culture of a modern organization when applying budget models.

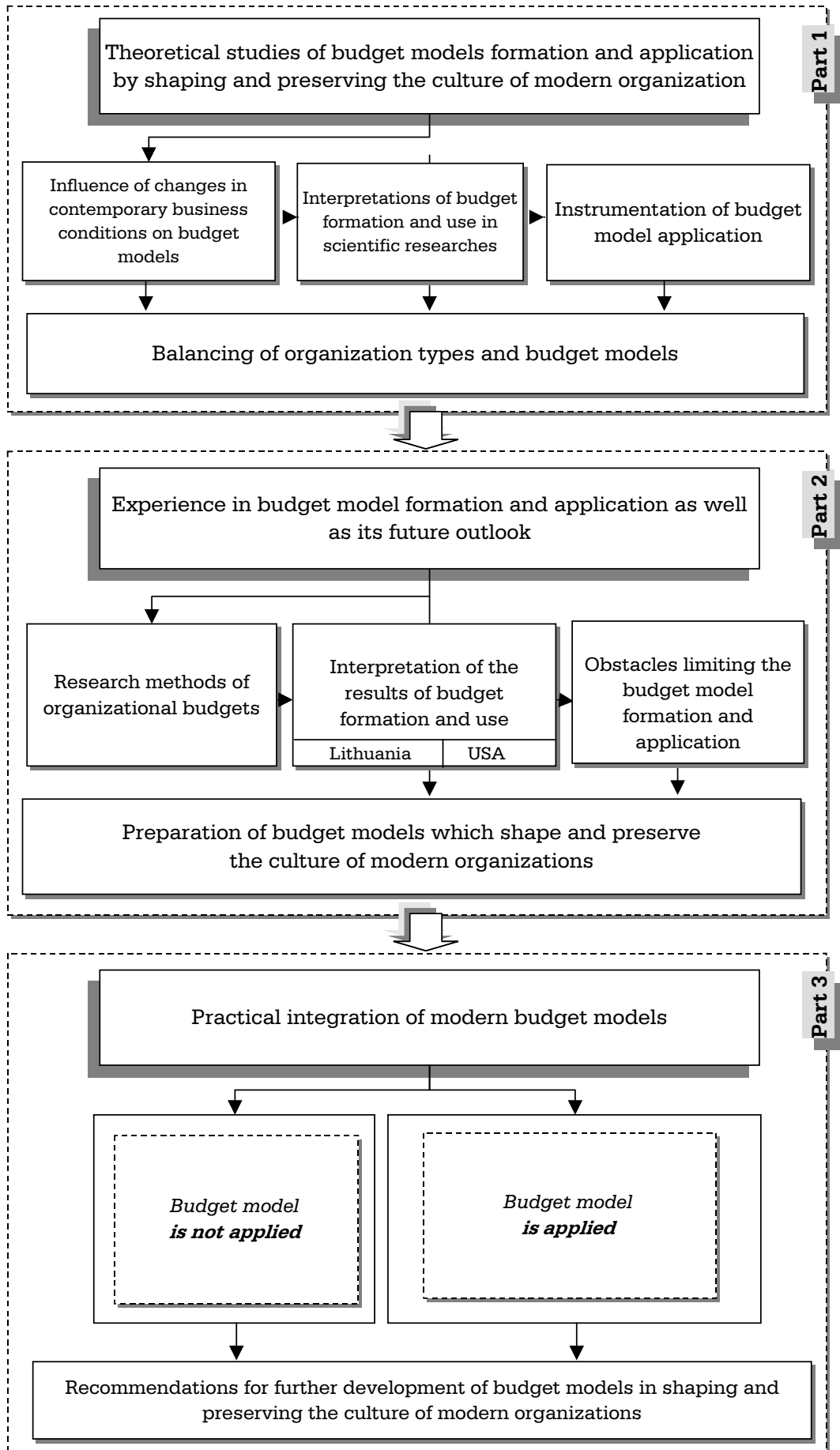


Fig. 1. Logical thesis structure

## 1. RESEARCH ON THEORETICAL BUDGET MODELS FORMATION AND APPLICATION IN MODERN ORGANIZATIONS

The issues of the formation and application of budget models in modern organizations is inevitably connected with two constituents: modern organizations and budget models. In order to identify how the emergence of modern organization determines transformation of budget models, fundamental features of modern organization were analyzed and the influence paradigms of new management have on budget models were investigated. The concept of the *modern organizations* could be treated as strategic development of organization that is related to three different qualities of activity: *strategic steering, entrepreneurial activity and the social quality of organization system*. Such new position in Lithuania and the world presented by R. Jucevicius (1998) allowed forming an approach to strategic development of modern organization.

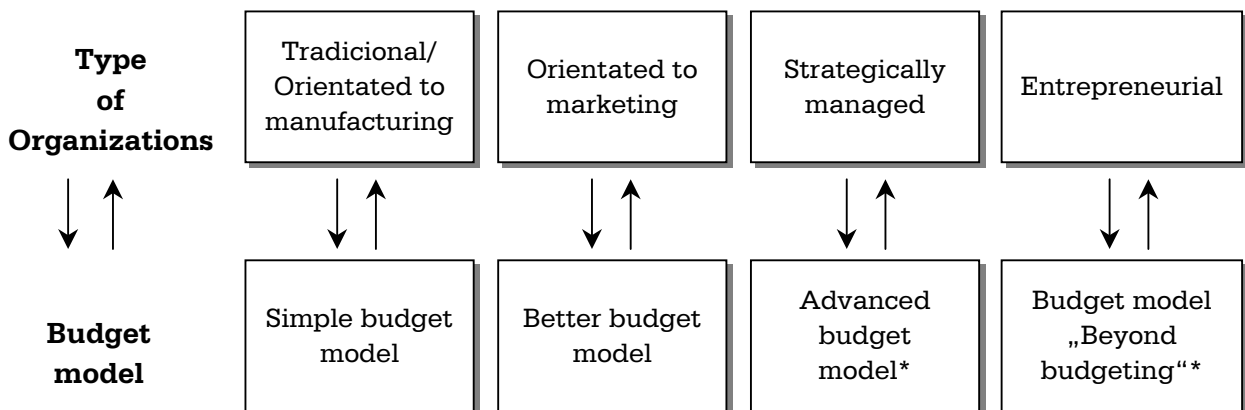
Recently the following essential drawbacks of budget model formation and application have been occurring: the formation of budgets in the company is too expensive and the process is too long, which is energy and time consuming; frequently budgets are prepared too fast; the goals estimated in the budget are incompatible with the strategy employed by the organization; quantitative factors included in the budget are often hard to implement; when creating the budget the quality of the product and needs of consumers are ignored; the budgets make the staff of the organization to work short-sightedly and nearby units are unnoticed; the budgets stop the development of the organization and block the initiative of employees in the company; it is hard to combine the goals of an individual worker and whole organization; budgets are often complicated and hard to understand; and deviations computed in the budget are only figures, that do not allow to make any management decisions (Ch. T. Horngren, G. Foster, 1991; Shim, Siegel, 1994; C. Drury, 2000; J. Hope, R. Fraser, 2003; Bagdžiūnienė, 2006; G. Kalčinskas, 2007; B. Bogsnes, 2009).

In order to avoid any influence on the culture of organization, identified drawbacks must be eliminated, because the main information users, when apply the budget model, make management decisions, actualize strategic development of the organization and increase its competitive potential.

When treated as strategic development of organization, the concept of the *modern organization* is related to three different qualities of activity: strategic management, entrepreneurial activity and the social quality of organization system. It is of importance to determine the types of organizations, which could be defined as the concentrators of these three qualities of activity in terms of budget models formation and use. There are five types of organization: traditional, orientated to manufacturing, orientated to marketing, strategically managed and entrepreneurial.

With the reference to the author, *modern budget models* can be applied only in two types of organizations: *strategically managed* or *entrepreneurial*. They are the concentrators of culture of the modern society under the conditions of forming and applying budget models.

When transformations of strategic development are in the progress under conditions of common increase of competitive potential, the budget model obtained an entire other meaning. Budgets models became tools that impacted the development of the culture of modern organizations and if the budget models applied in the organization were inadequate with its internal and external environment realms, it might determine the languish of the culture of a modern organization.



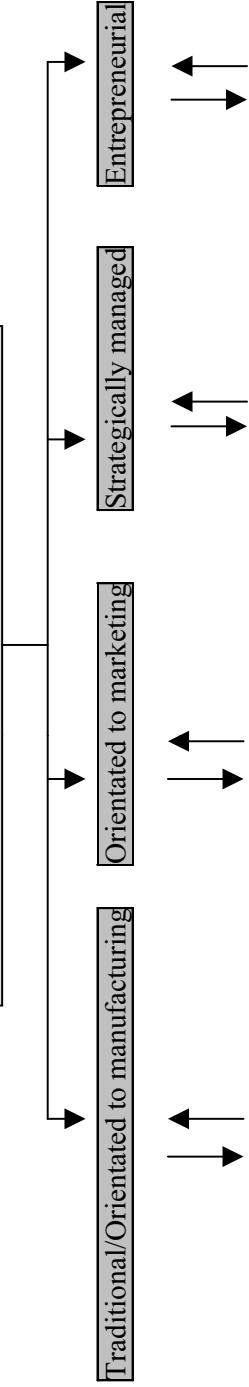
*\*Budget models utilized in modern organizations.*

*Source: prepared by the author.*

**Fig. 2. The Relation between Organization Types and Budget Models Application**

When organization types are developing, budget models must change as well. Budgets become indicators of management in organization, which allow forming and preserving the culture of modern organization. In other words, when traditional budget models are applied in activity of organization management, it is a significant obstacle to form the culture of modern organization.

**ORGANIZATION TYPE AND APPLIED BUDGET MODEL**



No.	Budget models	1	2	3	4	5	6
	<b>Feature</b>			<b>SIMPLE BUDGET MODEL</b>	<b>BETTER BUDGET MODEL</b>	<b>ADVANCED BUDGET MODEL *</b>	<b>BUDGET MODEL "BEYOND BUDGETING"*</b>
1.	<b>Goal</b>			Stability/Profit optimization	Satisfying the market needs	Stable development /improvement	Utilization of possibilities
2.	<b>Strategic target</b>			Freeing from the external environment	Not limited by the external environment	Not limited by the external environment	Not limited by the external environment
3.	<b>Business management</b>			Limited by the annual planning	Limited by the annual planning	Continuous correction	Continuous correction
4.	<b>Accessibility of resources</b>			According to an order set prior	According to an order set prior	According to the demand	According to the demand
5.	<b>Models of activity assessment</b>			Traditional models of activity assessment	Traditional models of activity assessment	Modern models of activity assessment	Modern models of activity assessment
6.	<b>Luck factor</b>			Stability /efficiency	Adjusting efficiency with reaction to new needs	Management potential level	Creation and innovations
7.	<b>Activity orientation</b>			Inwardly towards organization	Towards external environment	Towards external environment	Towards external environment
8.	<b>Way of thinking</b>			Adaptive/rational	Planning	Systematical	Creative
9.	<b>Attitude towards novelties</b>			Avoidance	Positive/planning anew	Source of strategic superiority	Main condition for success
10.	<b>Conditions forcing to change</b>			Unfavorable results	Market tendencies	Future vision and possibilities	Possibilities and threats
11.	<b>Structure of commissions</b>			Centralized	Decentralized	Decentralized	Decentralized
12.	<b>Attitude towards risk</b>			Avoidance/minimizing	Searching for familiar risk	Disperse risk	Deliberate risk
13.	<b>Decisions</b>			Employees make decisions, which are included into specific plans and correspond to strategic goals	Employees make decisions, which are included into specific plans and correspond to strategic goals	Employees make decisions which are not present in the specific plans but which correspond with strategic goals	Employees make decisions which are not present in the specific plans and may not correspond with strategic goals

1	2	3	4	5	6
14.	<b>Initiative</b>	Not tolerated/ work is done according to an order set prior	Acknowledged and encouraged	Prerequisite element of activity	Prerequisite element of activity
15.	<b>Time factor</b>	Past/present	Known future	Imaginary future	Imaginary future
16.	<b>Management structure</b>	Hierarchical/stable	Functional	Network	Network /flexible
17.	<b>Autonomy of employees</b>	Restricted freedom	Restricted freedom	Unrestricted freedom	Unrestricted freedom
18.	<b>Responsibility</b>	High level of responsibility culture only on one highest level	High level of responsibility culture only on the highest levels	High level of responsibility culture on each of the management levels	High level of responsibility culture on each of the management levels
19.	<b>Attitude towards management</b>	Detailed rules	Clear goals	Clear values	Clear values
20.	<b>Activity coordination</b>	According to cycles scheduled once per year	According to scheduled cycles	Dynamic	Dynamic
21.	<b>Planning</b>	Recorded in long-term targets	Recorded in long-term targets	Short and medium term targets	Short and medium term targets
22.	<b>Communication</b>	Accessibility of information is limited hierarchically	Accessibility of information is limited hierarchically	Encouraging accessibility of information for purposes of self regulation	Encouraging accessibility of information for purposes of self regulation
23.	<b>Salaries</b>	For implementing goals set forth prior	For implementing goals set forth prior	For results received in sharing the success of the organization	For results received in sharing the success of the organization
24.	<b>Relation between information and business environment</b>	Static	Static	Flexible	Flexible
25.	<b>Relation to previous time periods</b>	Very significant	Significant	Not necessary	Not necessary
26.	<b>Attainability of goals</b>	Strained	Strained	Adjustable	Adjustable
27.	<b>Organization of goal preparation</b>	“From top to bottom”	Mixed	Mixed	Mixed /individual
28.	<b>Main object</b>	Company	Company	Projects	Projects
29.	<b>Ratios used in activities</b>	Financial	Financial	Financial and non-financial	Financial and non-financial
30.	<b>Attitude towards expenses and consumption</b>	Decrease of expenses and consumption	Decrease of expenses and consumption	Decrease of expenses and increase of consumption	Decrease of expenses and increase of consumption

\*Modern budget models

Source: prepared by the author based on P. F. Drucker (1974), H. I. Ansoff (1984), H. Mintzberg (1987), D. F. Abell (1990), R. Jucevičius (1998), J. Hope, R. Fraser (2003), B. Bogsnes (2009), BBRT organizacija (2010) and G. Kalčinskas (2010).

**Fig. 3. Balancing of the Organization Type and Budget Models**



Organizations which seek to form and preserve the culture and its properties of modern organization, must employ advanced budget models or "Beyond budgeting" models, because other budget models will downgrade the culture of modern organization or might even diminish it (2 fig.)

The problems of the formation and application of budget models when looking through the prism of modern organization are not analyzed, this is the reason why the models presented in Fig. 2 are evaluated critically with reference to specialist of strategic development and application of budget models: P. F. Drucker (1974), H. I. Ansoff (1984), H. Mintzberg (1987), D. F. Abell (1990), R. Jucevičius (1998), J. Hope, R. Fraser (2003), B. Bogsnes (2009), BBRT organizacijos (2010) and G. Kalčinskas (2010), recommendations. The results show that the selection of budget models effects on organization type and its culture.

In the first part of dissertation it is stated that integration of budget models affects the type of organization and the development of the culture of organization (3 fig.). Instrumentation of modern budget models formation and application is prepared and it encompasses the following: interpretation of concepts; identification of functions that must be performed by modern budget models; determination of stages that must be passed when applying budget models in a modern organization; the procedure of main budget creation; revelation of budget types, which must constitute budget model of modern organization itself and identification of features, which determine that the activity of organization obtained qualities of the modern organization culture.

However, prior to applying this model in practical activity of organization it is important to investigate the experience and perspectives of budget creation in Lithuania because later specific facts that might be revealed may affect budget models, its formation and application.

## **2. EXPERIENCE IN MAKING AND APPLYING BUDGET MODELS AND ITS FUTURE OUTLOOK**

The second part of the dissertation is dedicated to the substantiation of the possibilities for making the methodological model by selecting the most efficient logical reasoning of scientific procedure in an attempt to reveal the status of the research object, i.e. budgets



of the Lithuanian companies, interpreting the obtained results and using the instrumentation of the budget model application in order to create a budget model, which would increase the competitive potential of the companies and promote the shaping of the culture of modern organizations.

The research that revealed the status of the budgets is of significant importance to Lithuania, which has a relatively small amount of experience in the formation and use of budgets. Budgets have been an irreplaceable tool of company management for over hundred years in many countries and, therefore, the *practitioners* of their formation and use no longer discuss the benefits of budgets as the internal information users employed in the company are already using the possibilities provided by this system. Currently, the majority of the problems arising are related to the fact that in practice the budgets are often applied inappropriately or that their use causes negative repercussions to the company itself (J. Hope, R. Fraser, 2003; B. Bogsnes, 2009). Therefore, what Lithuanian companies need to do now is observe (even though a bit belated) how the experienced foreign companies manage to sustain the budget model efficiently and appropriately as well as learn how to avoid the mistakes from which the foreign companies are currently gathering their own experience.

*The scientific issue of the research* is based on the questions raised by K. Shastri and D. E. Stout (2008).

*The goal of the research* is to study the experience of making and using budgets as well as its future outlook in the Lithuanian companies.

*The object of the research* is the budgets of companies.

*The research was carried out* during the fourth quarter of the year 2009.

*The scope of the research* is the joint-stock and limited liability companies of the Republic of Lithuania, the number of employees of which is no larger than ten. According to the data provided by the Department of Statistics of the Republic of Lithuania on January 1, 2009 there were 14,329 active joint-stock and limited liability companies in Lithuania.

K. Sharen and D. E. Stout (2008) believe that the replies of the USA respondents to the survey questions have caused anxiety that the budget criticism spreading in the public sphere is partly truthful. This was also confirmed by the research carried out in Lithuania. Even though the respondents in the USA and Lithuania affirmed that the companies have no intent

to reject the budget models and that they are beneficial to the companies, these models must be further improved as it is a relevant issue to both Lithuanian and USA companies. To solve all of the problems related to the making and using of budgets a list of the most important challenges and obstacles was prepared and its purpose is to formulate a plan of actions to be taken to solve each problem (Table 1).

Table 1. *Challenges and Obstacles Related to the Formation and Use of Budget Models Identified in Practice*

No.	Challenges and obstacles related to the formation and use of budget models	
	LITHUANIA	USA
1.	<b>Unrealistic goals set for the budget:</b> <ul style="list-style-type: none"> <li>• problems linking the budget with the strategic plan;</li> <li>• <i>disregarding the non-financial indicators.</i></li> </ul>	<b>Unrealistic goals set for the budget:</b> <ul style="list-style-type: none"> <li>• problems linking the budget with the strategic plan.</li> </ul>
2.	<b>Lack of accountability by some managers:</b> <ul style="list-style-type: none"> <li>• lack of buy-in by non-accounting managers;</li> <li>• tendency of some managers to shirk their responsibilities in terms of budget preparation;</li> <li>• <i>lack of competence of directors and managers in the field of budget formation and application.</i></li> <li>• <i>Reluctance of directors and managers to apply budget models.</i></li> </ul>	<b>Lack of accountability by some managers:</b> <ul style="list-style-type: none"> <li>• lack of buy-in by non-accounting managers;</li> <li>• amount of “fluff” built into the budgets ostensibly because of the reward system;</li> <li>• tendency of some managers to shirk their responsibilities in terms of budget preparation.</li> </ul>
3.	<b>Changes in product mix during the budget period:</b> <ul style="list-style-type: none"> <li>• <i>inflexibility.</i></li> </ul>	<b>Changes in product mix during the budget period.</b>
4.	<b>Changing costs during the budget period.</b>	<b>Changing costs during the budget period.</b>
5.	<b>Accuracy of budget estimates:</b> <ul style="list-style-type: none"> <li>• revenue planning is inadequate.</li> </ul>	<b>Accuracy of budget estimates:</b> <ul style="list-style-type: none"> <li>• revenue planning is inadequate.</li> </ul>
6.	<b>Lack of resources in terms of time, staff, and a system to create the budget:</b> <ul style="list-style-type: none"> <li>• initial budget time is too time-consuming;</li> <li>• rework cycle time is too time-consuming.</li> </ul>	<b>Lack of resources in terms of time, staff, and a system to create the budget:</b> <ul style="list-style-type: none"> <li>• initial budget time is too time-consuming;</li> <li>• rework cycle time is too time-consuming.</li> </ul>
7.	<b>Inability to correctly prioritize for planning.</b>	<b>Inability to correctly prioritize for planning.</b>
8.	<b>The politics and culture of the firm:</b> <ul style="list-style-type: none"> <li>• lack of communication and information sharing across firm;</li> <li>• <i>the pressure put on employees to attain the set goals.</i></li> <li>• <i>The budgets are prepared “from the top to the bottom”.</i></li> <li>• <i>The budgets are used to implement the control function.</i></li> </ul>	<b>The politics and culture of the firm:</b> <ul style="list-style-type: none"> <li>• silo attitude adopted throughout the firm;</li> <li>• lack of communication and information sharing across firm;</li> <li>• diverse management and geography;</li> <li>• reorganizations that create budgeting conflicts.</li> </ul>
9.	<b>Lack of competence of the accounting employees in the field of budget formation and use.</b>	–

Source: prepared by the author (2011), K. Shastri and D. E. Stout (2008).

The research carried out allowed drawing the following conclusions: 1) *The Lithuanian companies are not inclined to discard the budget models because of their belief that these models create an additional positive value to their activities.* This fact is proof that companies understand the benefits of budgets, even when faced with problems which they are attempting to solve. This also negates the opinion of the authors J. Hope, R. Fraser (2003) and B. Bogsnes (2009) that companies are prone to relinquishing budgets, and confirms the opinion of the authors T. Libby and R. M. Lindsay (2007) as well as K. Shastri and D. Stout (2008) that the company specialists believe the process of budget formation and use to be beneficial rather than impeding in implementing the earlier set goals as well as that company employees would be unable to work without budgets; 2) *The Lithuanian companies are faced with the same challenges and obstacles as the USA companies.* Moreover, the Lithuanian companies are burdened with more obstacles and challenges; 3) *Small, medium-sized and large companies are faced with similar problems of the formation and use of budget models.*

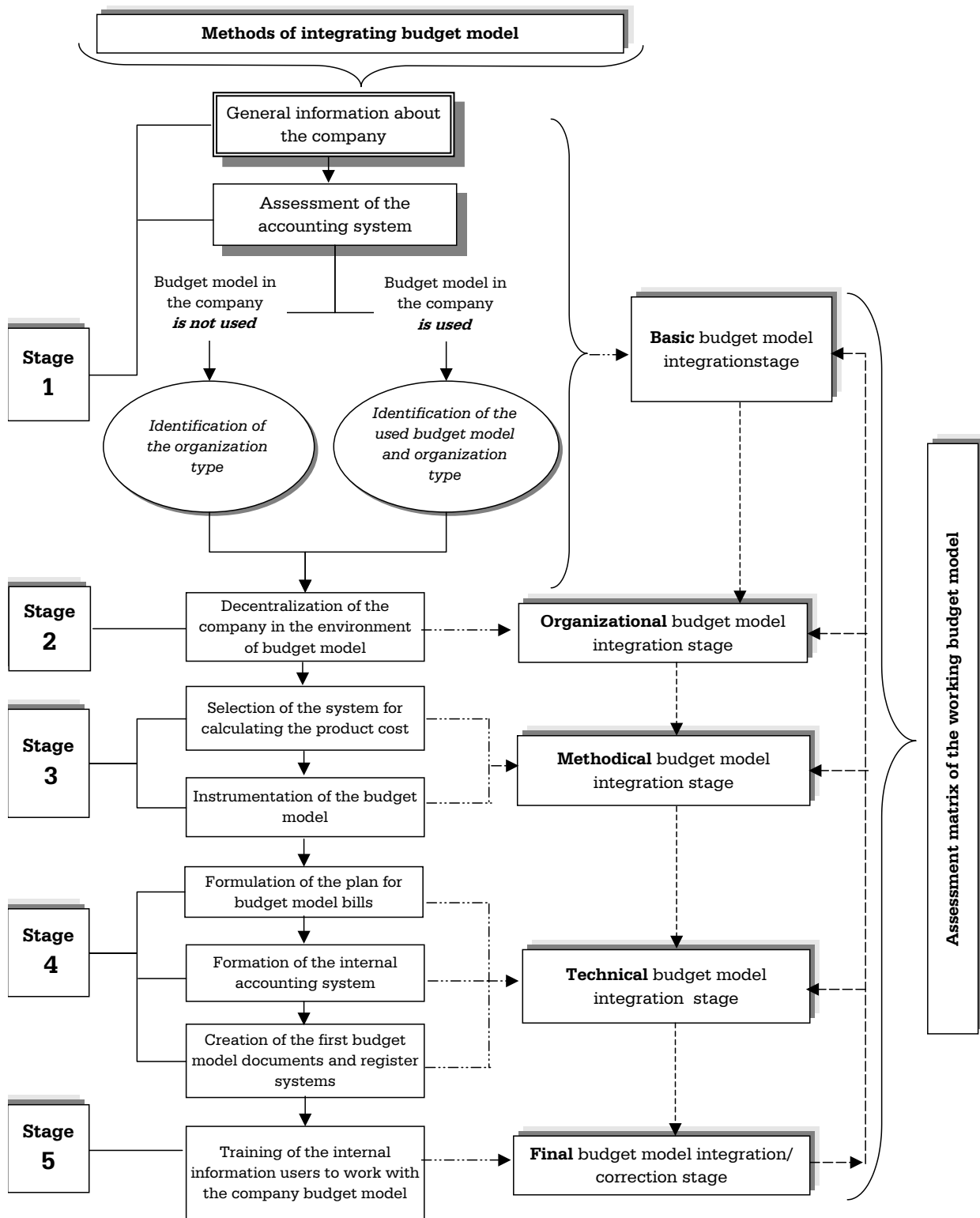
The results of the second part of the research revealed that the companies in Lithuania most often use traditional budget models; therefore, it became of importance to prepare a set of methods for the integration (correction) of budget model, which would promote the formation and preservation of the culture of a modern organization. The structure scheme of the budget model is divided into five main parts, which separate the essential stages of budget formation model. The connections between the stages are represented by arrows. The following five fundamental stages of budget model integration (correction) are distinguished: basic, organizational, methodical, technical and final (Fig. 4).

*The first stage* introduces the general activities conducted by the company, the current accounting status and the analysis of the organization type and budget model connections. *The second stage* presents an assessment of the management structure and, if necessary, its modification plan is prepared. These works must be carried out in order for the company's budget model to contain all scopes of the company activities and in case the budgets turn out to be non-continuous, it will ensure that no important information is missed. In all cases the budget model is adjusted to the management structure appropriate for the company. The budget model is formulated in the *third stage* and this model ensures the timely

shaping of information relevant to management. During this stage the responsible employees of company's administration and accounting departments must come to a decision regarding the formation of the budget model. *The fourth stage* is dedicated to information, which is necessary to solve and accumulate issues of technical nature. The bill plan of management accounting is formed as well as the system for primary documentation of the required data, its later processing and report generation. The data are summarized and the entire model is presented during the *fifth stage*, which allocates most of the attention to the training of the company employees so that they could use the installed budget model independently.

In the second part of the dissertation the author depicted the experience in budget model formation and use in Lithuania as well as its future outlook. The formed research methods of budget models allowed interpreting the experience of making and using budget models in Lithuania and the USA, which revealed the challenges and obstacles limiting the formation and application of budget models.

The budget model prepared by the author, which forms and preserves the culture of modern organizations, consists of the instrumentation of modern organization models, the analysis system of organization types and budget model connections (balancing), structure scheme of modern budget models and assessment matrix of budget models.



Source: prepared by the author.

**Fig. 4. Structure Scheme of Modern Budget Models**

With regard to the aforementioned it can be said that the prepared budget model reveals the most important aspects of budget integration and correction by increasing the culture of modern organization. These aspects are to be confirmed in the third part of the dissertation.

### **3. PRACTICAL FORMATION AND APPLICATION OF BUDGET MODELS IN SHAPING AND PRESERVING THE CULTURE OF MODERN ORGANIZATION**

Practical integration and correction of budget models in shaping and preserving the culture of modern organization has the following two conceptual goals: 1) to implement integration of budget model in an organization that does not keep budgets; and 2) to implement integration of budget models in an organization that has budgets.

The modern budget models prepared by the author are checked by using information from two chosen companies (Gamyba and Paslauga). As the permission of these companies to disclose certain details was not received, their names are not provided.

Table 2 presents positive changes in behavior noted in the company Gamyba after the integration of the budget model. Common behavior is such conduct which was noted in the organization prior to the integration of the budget model and which impeded the development of the modern culture of the company Gamyba. Current behavior is considered to be the behavior, which started to turn to a positive direction and promote the development of modern culture after the integration of the budget model.

*Table 2. Results of Integrating the Budget Model in Gamyba*

No.	Common behavior	Current behavior
1.	The employees had no skills in participating enthusiastically in activities. The most important motive for working was a satisfying salary which was related to work results. The employee motivation system was inadequate as it was orientated towards self-satisfaction rather than the good of the company.	After using certain budgets and being responsible for them the employees obtained skills in activities as the management model itself was managed in a way that employees worked for the sake of the company. This turned out to be the most important incentive to work. An adequate employee motivation system was started, which will be practically active one year after integrating the budget model.



No.	Common behavior	Current behavior
2.	The atmosphere in the company contained dissatisfaction with the results achieved by others. Centralization was evident.	The relationship microclimate improved slightly in the company because the main and auxiliary centers of responsibility were relinquished. After the activities were decentralized, no auxiliary employees remained and all of them felt needed and significant participants in the business. The so called service personnel became more valuable because the results of several (and perhaps all) departments of the company were dependent upon their results. For example, the accounting department furnishes information about possible expenses to all interested company departments.
3.	Not all of the company employees had clear tasks set out for them and not all of the commissions were known to them. A relatively long chain of management was formed and it hampered the rapid reaction to changed business situations.	Each employee was given clear tasks and commissions. The unnecessary management chain was discarded as in many aspects it has a negative impact on the activities of the entire company.
4.	The company had a clear tendency for control.	Global control was started to be implemented, which means that everyone controls each other and everyone is prerequisite to the other's existence.
5.	The employees were not introduced to the values nurtured by the company and its clear and precise goals. Therefore, the company's work activities were not always well orientated. Not all of the employees could precisely tell what their responsibilities in the company were.	It turned out that the integration of budget models in a company is effective only in cases when it is clearly known what is wanted from these budgets. Each position has precise tasks formulated for each responsibility center and employee.



No.	Common behavior	Current behavior
6.	The company had no consulting with external experts regarding management issues; thus, the director, managers and accounting department, which was responsible for preparing internal reports for the adoption of management decisions, often miscommunicated.	It was determined that each budget model must be installed by the employees of the company while consulted by external specialists. The reason for this is the fact that each company is in possession of a unique model and, therefore, firm methodological basis is needed as well as knowledge about the company management model and internal rules.
7.	The company had no way of keep track of margin ratios. The company director was not appointed as directly responsible for a certain part of expenses in the company. The cost of the products was determined incorrectly and, therefore, sometimes internal reports had excess of information (“information noise”).	The budget model was prepared in a way to be enable the calculation of margin ratios, the full, commercial and production costs; however there will be no need to do so constantly. In other words, the expenses were not allocated to the products. The responsibility centers were responsible for certain expenses, which needed to be shown. Therefore, when applying this budget model several margin ratios were calculated. The company director was appointed to be responsible for general and administrative expenses of the company.
8.	Information regarding deviations from activities was relayed in a scrambled manner without keeping to any principles of internal report generation. Some of the information necessary for the making of management decisions was never generated at all.	Information regarding deviations from the budgets is immediately relayed to the employees responsible for the preparation and implementation of these budgets by generating special reports and notifications. There is no more fear that the information prerequisite for the making of management decisions will be left unfurnished.

Source: prepared by the author.



Table 3 provides new positive behavioral changes in the company Paslauga that were formed by the corrected budget model. The author notes that the formation of modern organization culture and its later improvement while applying the budget model in the company Paslauga will take more than a year.



Table 3. *Results of Correcting the Budget Model of Paslauga*

No.	Common behavior	Current behavior
1.	<p>Too little attention is paid to the prepared budgets. The employees of Paslauga have understood that budgets are accounting and the most important is to prepare them and assess their implementation, all of which is heavily focused on at this company. The usual reason for poor work results at this company is the fact that the employees know their positions, yet, they are unable to tell what they are doing and what their input into the common results is. This requires the network management structure. It has been prepared for the company; however, it is not functioning properly.</p>	<p>It was explained that the problems are to be solved not by the accounting system but rather by the managers and directors. So far no true fundamentals of management budgets exist, however, the goal is set to make the employees perform the activities necessary for the wellbeing of the company by relying upon the budgets rather than implementing the budgets blindly.</p>
2.	<p>The essence of the budget model was explained to the employees in a poor manner. They were unable to understand the difference between the expenses that needed to be reduced and the consumption that had to be increased, even though this is what directly affects and promotes the development of the modern organization.</p>	<p>The precise essence and purpose of the budget model was explained to the employees clearly. The most important things is not to be able to calculate certain absolute and, especially, relative ratios but to learn how to think properly. During the setting up of these tasks the budget model correction works were started and finished.</p>
3.	<p>Not all of the employees are orientated towards the satisfaction of the customers' needs.</p>	<p>Having solved this problem many of the other problems began to untangle themselves automatically because the synergy principle came into force in reaching for the goals of the company and its branches. The budgets are coordinated in a way to satisfy the needs of the customers rather than the needs of the poorly working responsibility centers. When all of the employees are aware of what the company, its branches and themselves are striving to obtain, an atmosphere prone to success is created. The employees then are no longer intent on deceiving the company, which is highly important because it brings forth the intuitive factor that is of a larger significance than the "accounting" one.</p>



No.	Common behavior	Current behavior
4.	The budgets of Paslauga are based on static financial figures. Usually these figures are agreed upon and related to earlier obtained ratios. If compared to the previous year the company had achieved better results, it does not necessarily mean that its competitors' results were worse. Even though the competitive goals may be estimated, it is impossible to know them beforehand.	In addition to the financial ratios the company began using non-financial ratios as well: the number of course subscribers in a group; the area dedicated to the course subscribers; satisfaction coefficients of the course subscribers, etc. The synergy of the financial and non-financial ratios in the budget model had a larger impact on the development of the modern organization.
5.	The entire budget model was not depicted clearly and officially in the company director's order intended specifically for the management accounting because experience had showed that the employees set forth their own requirements.	The order of the company director allowed regular checks that ensured whether all of the management accounting data were formulated as it was the prerequisite information for management in a company where the employees constantly change. It was of especially high relevance to Paslauga, where the rotation of the employees is of rather large proportions.
6.	The Department of Planning and Control was unable to quickly formulate the information necessary to make management decisions because it was forced to wait for the financial accounting data that should have been provided by the Accounting Department.	When upon the application of the budget model the facts were started to be registered without waiting for the financial accounting data, the information necessary for the management was formulated earlier.
7.	The budgets used by Paslauga are static according to its relation to the business environment and discrete according to their preparation method. These are the two essential disadvantages of the budget	The instrumentation of the budget model was begun to be changed. The conclusion was drawn that the efficiency of the budgets of Paslauga as a tool to increase the competitive potential will grow



No.	Common behavior	Current behavior
7.	models that do not allow the company to react to the rapidly changing business environment, motivate the employees of the company inappropriately and promote the development of traditional organizations.	further if the following provisions are followed: 1) a report will be generated monthly to allow control over the implementation of budgets; 2) upon certain changes in business conditions the budget will be reviewed and corrected accordingly; and 3) at the end of each quarter the results obtained will be compared to the estimated budget.
8.	No fundamentals of principled implementation of budget model in the bills were prepared.	Having been introduced to the activities of Paslauga and its financial accounting bill system the fundamentals for principled implementation of budget model were prepared.

Source: prepared by the author. ←

The third part of the dissertation contained the inspection of the modern budget model prepared by the author by presenting specific examples of certain companies (Gamyba and Paslauga). The results confirmed the constituent parts of the model's formation and application as well as the fact that it is indeed applied in practice in shaping and preserving the culture of the modern organization.

## CONCLUSIONS

1. After an analysis of the two constituents (*modern organizations* and *budget models*) it was determined that they hold direct influence over the development of the organization cultures and can go as far as conditioning their decline if the budget model employed in the activities does not correspond with the contemporary conditions of business environment. A *modern organization* in the paper is considered as a possibility for strategic development of a certain structure and is related to the following three most important quality parameters: *strategic management*, *entrepreneurial activities* and the *quality of the organization's social system*.

*The budget model are heavily influenced by the following most significant requirements of the contemporary business environment conditions: 1) strategy correction within the shortest time period possible; 2) accessibility of resources according to the demand; 3) attention directed to the added value created by business rather than its accounting; 4) contemporary activity assessment models; 5) decentralization of activities; 6) employees valued as the main assets of the organization; 7) refusal of hierarchical relations.*

2. It was revealed that a ***direct dependency existed between the organization types, their cultures and the formation and application of budget models***. This attitude allowed proving that budget model formation and application had a direct influence over the culture of company management. Therefore, as the organization types improve, the budget models are bound to change as well and on the contrary, when the budget models experience certain changes, conditions for the development of organizations are created. In other words, the budget models become the indicators of organization's management activities and allow shaping and preserving the modern culture of contemporary organization.

In respect to the aforementioned, the following main four varieties of organization types and budget models were formed: 1) *traditional and orientated to manufacturing organizations* apply ***simple budget models***; 2) *organizations orientated to marketing* apply ***better budget models***; 3) *strategically managed organizations* apply ***advanced budget models***; and 4) *entrepreneurial organizations* apply budget models referred to as "***beyond budgeting***". Those companies that are bent on shaping and preserving the culture of modern organizations or at least its main features must apply ***advanced budget models*** or models "***beyond budgeting***" in their activities.

3. The shortages of budgets that came to be due to the organization transformations and increase of competitive potential caused *cardinal transformations of budget models*, due to which certain scientific sources provided distinct and often different notions of organization's budget as well as their different functions, budget types and their formation stages. Therefore, the dissertation presents a more precise *concept* of contemporary budgets, *functions* of modern budget models, researched *stages* of budget model formation

and the created *instrumentation* of the traditional and modern budget models:

- After the transformation analysis of the said **concept** “budgets” in the scientific works it was determined that this notion was not depicted with enough detail under the conditions of modern organization because of the following reasons: 1) budgets are often *not linked to strategic goals of the organization*; and 2) budgets *are linked only to the financial ratios*. Therefore, when depicting budgets it is imperative to employ a wider approach and evaluate all or at least several of the aspects of formation and preservation of modern organization culture while describing the budgets as ***information model, intended for the organization to implement the strategic, on-going and operational goals conveyed in financial and non-financial ratios and discussed internally***;

- The following *functions* of the budget models of modern organizations were determined and depicted: 1) ***planning***, during which the fixed long-term goals are relinquished and short-term or medium-term goals are set, and the strategy is modified within a shorter time period; 2) ***communication function*** is based on the transparency of information.; 3) ***coordination*** is implemented dynamically so that all the departments could work together for the good of the organization and correspond to business tendencies; 4) ***assessment*** should be based on the financial and non-financial ratios to be achieved; 5) ***motivating*** based not only one’s luck but also on the common business luck; and 6) ***control***, delegated to the managers of lower ranks as well.

- The analysis of the scientific researches carried out showed that no unanimous opinion existed regarding the number of *stages* for the budget formation or its consistency. The budget formation stages provided by the authors usually are only of the general review type. Organizations that seek to shape and preserve modern culture would find it rational to follow the budget model formation stages presented by the author: ***the main stage, organizational stage, methodical stage, technical stage and final stage***;

- The ***instrumentation*** of the traditional and modern budget models wads depicted and then integrated into the budget models.

4. One of the simplest and most popular deviations from budget fixation methods in practice is based on the date of financial accounting; however, any deviations from budgets

must be registered without waiting for the initial accounting data fixation as during the use of budget models it is imperative to shorten all of the value creation factors, i.e. the unfavorable situation must be fixed rather than be compensated with other factors. The data integrated from the financial accounting into the budgets as factual data distance the management decisions in average from fifteen to thirty days when calculating favorable and unfavorable deviations later on. Therefore, while waiting for the financial accounting data to be integrated into the budgets the companies calculate the deviations only when the budget of the next month is half done.

5. It is purposeful to apply budgets in small, medium-sized and large-scale companies. ***The most important indicator to take into regard when deciding whether an organization needs budgets or not is not the sales income or assets value and not the form of proprietorship, its goals type of activities but rather the number of employees at the organization.*** When assessing in terms of budgets a *small company* is an organization, which has *no more than 49 employees*. A *medium-sized organization* is a company that has *from 50 to 249 employees*. A *large-scale company* has *over 250 employees*. In terms of budget model formation and application the large-scale companies should be assessed as consolidated (several medium-sized companies), i.e. by dividing the entire activity of the organization into separate processes or independent activities.

6. Up till now in the scientific literature the budget model formation and application problems were not researched in terms of modern organizations (strategically managed and entrepreneurial). It was determined that the selection of budget model has an essential influence on the organization type and its culture; therefore, for the first time the ***attributes of simple, better, advanced and “beyond budgeting” models were formed and the list of attributes of traditional, orientated towards manufacturing, orientated towards marketing and entrepreneurial organization types was supplemented.***

It was determined that the budget models or modern organizations must raise the requirement *to increase consumption and decrease the expenses*. Then the budget models will correspond to the contemporary business environment; encourage the company employees

to work for the good of the organization and *nurture strategic management, entrepreneurship and higher quality of the social system.*

7. For the first time a detailed research on the budget model formation and application was carried out in the Republic of Lithuania and the results obtained were compared to those of the USA companies. The research results showed the following: 1) The companies in the Republic of Lithuania do not intend to relinquish budget models because they believe that the budget models *create added positive value*; however, the companies are bound *to improve them*; 2) while forming and applying budget models the Lithuanian companies *are faced with larger obstacles than the USA companies*; 3) *small, medium-sized and large-scale companies* encounter *almost the same obstacles* of budget model formation and application.

8. The work presents statements that *the main management accounting tools*, which influence the budget model formation and application, are the following: 1) calculation of costs; 2) margin system; 3) types of distributing the indirect expenses; 4) internal accountability.

9. After theoretical and practical researches the following was determined: 1) there is no developed and detailed budget model for organizations that seek to shape and preserve the culture of modern organization; 2) companies are not intent on relinquishing budgets but are more often bound to improve them. Therefore, in her work the author had suggested budget models that could be applied to strategically managed and entrepreneurial organizations. The budget models were created by taking into consideration the following ***assumptions***: 1) the models are intended for organizations that *seek to shape and preserve the culture of modern organization* while forming and applying budget models; 2) *the methods of creating budget models* was systematized in them; 3) the main attention was dedicated to the constituents of budget model formation *that are directly dependent on the input of all the company employees* into the process of forming and applying budget models; and 4) budget models are designed for *organizations independent on their size.*

***The budget models provided in the dissertation constitute of the following: budget model***



*structure scheme, budget model instrumentation, the system of balancing budget models and organization types, methods of integrating budget models and improving organization types by applying modern budget models and their assessment (matrixes) that correspond to the tendencies of contemporary business.*

10. Having carried out the theoretical analysis of the scientific literature and an interpretation of the practical results of budget model application it was determined that prior to preparing and employing budget models in organizations it is imperative to consider the following requirements: 1) the budgets must be prepared by *taking into consideration the company management structure, its strategic and tactical goals, used financial and most importantly non-financial ratios*; 2) while preparing the budgets everything must be *adjusted to the system of expenditure accounting and cost calculating* employed in the company; 3) the budget model applied in the company must be *orientated to the needs of the management system*.

11. One of the most important criteria in creating and applying modern budget models in organizations is the determination of managers to achieve the level of contemporary culture in the company. When applying budget models under conditions of modern organization culture the company *director is responsible for the following*: 1) *general and administrative expenses and consumption*; 2) *employee satisfaction with work and their proper motivation*; 3) *projects to which he is assigned as a manager*; 4) *general management of the budget model*.

Having assessed the theoretical company's budget model formed by the author that shapes and preserves the culture of contemporary modern organization by providing examples of companies in the Republic of Lithuania a conclusion can be drawn that ***the main constituents and their relations of the budget models created and presented in the dissertation are well based***. Even though the integration of budget models gave its benefits after starting the works, the formation of the modern organization culture is a long-term and complicated process. It is not that easy to shape such a culture especially in an already existing organization.



# DAKTARO DISERTACIJOS SANTRAUKA

## IVADAS

**Temos aktualumas.** Daugelio valstybių įmonėse biudžetai tapo nepamainoma vadybos priemone, todėl jų sudarymo ir taikymo *praktikai* jau seniai nebediskutuoja apie šios vadybos priemonės teikiamą naudą. Tačiau ypač aktuali šis klausimas tapo pastaraisiais metais, kai norint veiksmingai didinti konkurencinį potencialą, teko suvokti šiuolaikinio verslo aplinkos sąlygų kitimo tendencijas ir prisitaikyti prie jų, nes vartotojų nepastovumo ar nematerialių išteklių svarbos nesuvokimas ilgesnėje laiko perspektyvoje neišvengiamai neigiamai veikia verslo rezultatus. Todėl šiuo metu vyksta intensyvi *mokslinė diskusija* dėl to, kad praktikoje biudžetai, neprisitaikydami prie šiuolaikinio verslo realijų, ne tik neskatina verslo, bet ir sukelia neigiamus padarinius organizacijoms, kurios naudoja biudžetais. Todėl tenka konstatuoti, kad tradiciniai, dar prieš dešimtmetį visuotinai pripažinti biudžetų sudarymo ir taikymo modeliai buvo veiksmingi, kai išorinėje aplinkoje vyko daugiau ar mažiau tolygūs pokyčiai, o verslo aplinka iš esmės atliko jos subjektų – verslo organizacijų – funkcionavimo garanto funkcijas. Tačiau naujosios ribotų ne tik materialinių, bet ir piniginių bei intelektualinių ribotų resursų ekonomikos sąlygomis, norint bent kiek veiksmingai didinti konkurencinį organizacijų potencialą, būtina įgyvendinti modernią vadybos kultūrą. Daugeliu atvejų tik ji ir gali būti sėkmingo verslo garantu, o ją realizuoti įmanoma per šiuolaikinius biudžetų modelius. Identifikavus šiuolaikiškų modernių verslo organizacijų aktyviausias sudėtines dalis – tų organizacijų padalinius bei darbuotojus išryškėja pagrindinė nuostata, kad jose dominuoja mokslas, žinios, informacija, o žmogus tampa svarbiausiu turtu. Kita vertus, tai leidžia svarbiausias šiuolaikinės rinkos funkcionavimo realijas konkurenciją ir veiksmų laisvę, įgyvendinti ir tarp organizacijų struktūrinių padalinių, netgi jų darbuotojų. Tai itin svarbi aplinkybė, kadangi tik jos įgyvendinimas daugeliu atveju leidžia realizuoti konkurencingumą su kitomis laisvojoje rinkoje veikiančiais subjektais, nes skatina veikti aktyviausias verslo grandis, tuo pačiu formuoja itin reikšmingą kiekvieno verslo funkcionavimo sąlygą – jo veiklos kultūrą.

Bene svarbiausią informaciją, leidžiančią laiku priimti racionalius vadybos sprendimus, formuoja informaciniai organizacijų funkcionavimo modeliai – *biudžetai*, tai ir jų virsmas yra neišvengiamas kartu su juose atspindimų organizacijų transformacija į modernių organizacijų kultūras. Tačiau, nežiūrint į didelę ir visuotinai pripažįstamą biudžetų reikšmę, šalyje susiklostė paradoksali situacija, kai daugelio organizacijų, jų padalinių bei atsakomybės centrų vadovai ir vadybininkai dėl netobulų jų sistemų biudžetų ne tik negali veikti, bet netgi nesugeba identifikuoti jų verslo sėkmės.

Kiekvienoje organizacijoje gali būti realizuojami įvairūs biudžetų modeliai, ne tik realizuojantys tiesioginio ryšio informaciją, bet ir leidžiantys įgyvendinti monitoringo funkciją. Tačiau jų pobūdis priklauso nuo tų organizacijų tipo, jų veiklos ypatumų, vadybos struktūrų, veiklos organizavimo ir taikomų vadybos instrumentų. Visus šiuos veiksnius būtina įvertinti, siekiant sukurti efektyvius šiuolaikinius biudžetų modelius. Tačiau reikia pažymėti, kad visuose verslo subjektuose rengiamų *biudžetų metodikoms* būdingi tam tikri bendri metodiniai, netgi *metodologiniai principai*, kurių tyrinėjimas leidžia padaryti atitinkamus teorinius apibendrinimus ir išvadas. Todėl šioje disertacijoje tyrimo subjektais pasirinktos apskritai *organizacijos*, bet ne tik verslo įmonės.

**Mokslinė problema, jos ištyrimo lygis.** Svarbiausia teorinė biudžetų nagrinėjimo problema yra ta, kad jie ne tik praktiniame, bet ir teoriniame. t.y. praktikos apibendrinimo lygmenyje dažnai tyrinėjami abstrahuotai – kaip atskira sistema, funkcionuojanti nepriklausoma ne tik nuo vadybos apskaitos, bet ir realizuojama atsietai nuo socialinėje netgi ekonominėje, organizacinėje ar technologinėje bei kitose veiklos terpėse vykstančių procesų ir nuo organizacijų, kuriose sudaromi arba taikomi biudžetų modeliai, tipų.

Išsamiausiai biudžetų formavimo ir taikymo klausimai nagrinėjami moksliniuose darbuose, kurių autoriai – M. F. Usry, L. H. Hammer, A. Mattz (1974); R. H. Garrison (1988); G. A. Welsch, R. W. Hilton, P. N. Gordon (1988); J. Sizer (1989); R. S. Kaplan, A. A. Atkinson (1989); J. Arnold, T. Hope (1990); A. Berry, R. Jarvis (1991, 1997); R. W. Hilton (1991); J. K. Shim, J. G. Siegel (1994); T. Lucey (1996); C. Drury (1992, 1996, 1998, 2000); Ch. T. Horngren, G. L. Sundem, W. O. Straton (1999); J. R. Hope, R. Fraser (2003); J. Obermöller

(2008); B. Bogsnes (2009). Iš rusų autorių verta paminėti: A. Jarugova (1991); V. I. Tkač, M. V. Tkač (1994); P. Karpova (1997); K. V. Ščiboršč (2001); I. G. Lebedev (2003); V. Savčuk (2004). Iš Lietuvos autorių reikėtų paminėti šiuos: E. Gimžauskienę (2000); A. Jurkštienę (2002); J. Mackevičių (2003); I. Zabelavičienę (2005); B. Bagdžiūniene (2006); V. Geką (2008); V. Jagminą (2009); G. Kalčinską (2010); V. Lakį, J. Mackevičių, L. Gaižauską (2010).

Vis dėlto, šiuolaikiškų ribotų resursų sąlygomis rengiamų biudžetų modelių sudarymas ir taikymas beveik netyrinėtas. *Modernios organizacijos* sąvoka, ją traktuojant kaip organizacijos strateginį išvystymą, siejamą su trimis svarbiausiomis veiklos kokybėmis: *strateginiu valdymu, antrepreneriška veikla ir organizacijos socialinės sistemos kokybe* (R. Jucevičius, 2008) bei dviem organizacijų tipais: *strategiškai valdomu ir antreprenerišku*. Todėl būtina įvertinti strateginio vystymo pokyčių svarbą bei įtaką, sudarant ir taikant biudžetų modelius įvairaus tipo organizacijose. Kadangi biudžetų modelių sudarymo bei taikymo *problematika* siejama su verslo aplinkos kitimu, todėl turi keistis ir tradicinių biudžetų modelių sudarymo bei taikymo principai, kad jie atitiktų verslo aplinkos realijas.

Racionaliai sukurti ir pritaikyti prie organizacijų tipų biudžetų modeliai leistų kryptingai planuoti veiklą ir efektyviai naudoti materialius ir – svarbiausia – nematerialius išteklius, optimizuoja išlaidas, todėl didina iš jų gaunamą naudą. Tokių biudžetų modelių taikymas leistų greitai reaguoti į rinkoje įvykusius pasikeitimus, o tai ypač aktualu verslui, nes tik taip ir galima įgyti realų pranašumą prieš konkurentus. Dėl šių priežasčių tradiciniai biudžetų modeliai pastaruoju metu sulaukia daug kritikos iš daugelio autorių ir organizacijų: CH. T. Horngren, G. Foster (1991); J. K. Shim, J. G. Siegel (1994); C. Drury (2000); J. Hope, R. Fraser (2003); V. Gekas (2004); V. Savčuk (2004)., V. Bagdžiūnienė (2006); V. Jagminas (2006); G. Kalčinskas (2007); J. Obermöller (2008); B. Bogsnes (2009); Beyond Budgeting Round Table (2010). Kai kuriuose darbuose netgi daroma teisinga išvada, kad tradiciniai biudžetų modeliai yra labiau kenksmingi nei naudingi (T. Libby, R. M. Lindsay, 2007; K. Shastri, E. D. Stout, 2008). Svarbiausias tradicinių biudžetų modelių trūkumas yra tas, kad juose neįvertinami ar bent jau nepakankamai įvertinami nauji vadybos modeliai, šiuolaikinės rinkos tendencijos, įvairūs nauji rinkos pokyčių padiktuoti organizacijų bruožai, kurie lemia biudžetų modelių sudarymą bei jų

taikymą. Dėl to biudžetai dažnai ne tik nepadedą įgyvendinti organizacijų tikslus, bet šių organizacijų darbuotojai tarnauja biudžetams, nes daugelis nereikšmingų ar netgi pertekliškus duomenis, o kartais ir dezinformaciją lemiančių apskaičiavimų reikalauja didelių vadybos aparatų darbuotojų laiko sąnaudų.

Darbe sprendžiama **mokslinė problema** formuluojama šiais klausimais:

- Kokios yra biudžetų modelių sudarymo charakteristikos, siekiant juos pritaikyti prie šiuolaikinių verslo sąlygų?
- Kokie biudžetų modeliai turėtų būti taikomi šiuolaikinėse organizacijose, siekiant išsaugoti nykstančią jų kultūrą ir ją plėtoti.

**Tyrimo objektas** – modernūs biudžetų modeliai.

**Tyrimo tikslas** – parengti ir pritaikyti biudžetų modelius, leidžiančius formuoti ir išsaugoti modernią šiuolaikinių organizacijų kultūrą kaip pagrindinę kiekvieno verslo funkcionavimo sąlygą.

**Tyrimo uždaviniai:**

- 1) nustatyti šiuolaikinių verslo aplinkos sąlygų kitimo įtaką biudžetų modeliams;
- 2) suformuluoti biudžetų sąvoką, išskirti biudžetų modelių funkcijas, ištirti biudžetų modelių sudarymo etapus ir parengti biudžetų modelių instrumentariją;
- 3) sukurti biudžetų modelių ir įvairių organizacijų tipų subalansavimo sistemą;
- 4) ištirti, su kokiomis kliūtimis Lietuvos Respublikos įmonės susiduria sudarydamos bei taikydamos biudžetų modelius, ir gautus rezultatus palyginti su šioje srityje pirmaujančių šalių bei užsienio įmonių patirtimi;
- 5) sukurti šiuolaikinius biudžetų sudarymo ir jų taikymo modelius ir juos integruoti įmonėse.

**Tyrimo metodai.** Darbe naudojama teorinė analizė, pagrįsta daugelio mokslinių darbų rezultatais ir išvadomis, modeliavimas, įvertinimas bei apibendrinimas. Nagrinėta vadybos, ekonomikos, apskaitos bei kitų sričių mokslinė literatūra. Tyrinėjant praktines biudžetų modelių sudarymo ir taikymo problemas, atliktas empirinis tyrimas. Jo metu naudoti socialinių tyrimų organizavimo instrumentai. Apibendrinant empirinių tyrimų rezultatus ir darant išvadas naudotasi logine analize.

**Darbo struktūra.** *Pirmoje darbo dalyje* analizuojamos dvi dedamosios: šiuolaikinės organizacijos ir biudžetų modeliai. Identifikuojamas ryšys tarp šių dedamųjų. Jas tyrinėjant pereinama prie teorinės bazės agregavimo, taip suformuojant konkrečias prielaidas, būtinas rengiant šiuolaikinius biudžetų modelius. Parengtas biudžetų instrumentarijus ir autorės sukurta organizacijų tipų bei biudžetų modelių subalansavimo struktūra.

*Antroje darbo dalyje* atliekamas empirinis tyrimas, pagrindžiantis metodologines modelių sudarymo galimybes, siekiant atskleisti tiriamo objekto – Lietuvos Respublikos įmonių biudžetų – būseną bei interpretavus gautus rezultatus ir vadovaujantis teoriniais tyrimais, atskleistais pirmoje dalyje, sukurti modernūs biudžetų modeliai, leidžiantys racionalizuoti šalies įmonių veiklą. Atskleidžiama JAV taikomų biudžetų praktinė reikšmė bei atliekama Lietuvos ir JAV organizacijų biudžetų analizė, siekiant nustatyti, kokiais būdais JAV taikomi biudžetų modelių tobulinimo metodai gali būti pritaikyti Lietuvos Respublikos organizacijose. Darbe parengta biudžetų modelių struktūrograma, numatyti jų integravimo etapai ir biudžetų modelių vertinimo matrica.

*Trečioje darbo dalyje* aprašyta praktiškai patikrinta biudžetų modelių integravimo metodika šalies įmonėse, kuri leidžia organizacijoms prisitaikyti prie šiuolaikinių verslo aplinkos sąlygų. Pateiktos svarbiausios biudžetų modelių vystymosi tendencijos bei palankių raidos krypčių realizavimo rekomendacijos.

**Darbo mokslinis naujumas ir teorinė reikšmė:**

- suformuluotas sisteminis požiūris į biudžetų modelius, formuojant ir išsaugant šiuolaikinės modernios organizacijos kultūrą ją;
- šio požiūrio naujumą atskleidžia tai, kad: 1) biudžetų modeliai siejami ne tik su vadybos apskaita, bet ir su juos lemiančių organizacijos tipų vertinimu; 2) identifikuoti organizacijų tipų ir biudžetų modelių tarpusavio ryšiai, išskirti ir papildyti iki šiol mokslinėje literatūroje netyrinėti jų požymiai; 3) biudžetų modelių vertinimas susietas su pačiu biudžetų modelių integravimo procesu;
- parengti šiuolaikiniai biudžetų modeliai, susidedantys iš biudžetų modelių struktūrogramos, organizacijų tipų ir biudžetų modelių subalansavimo, biudžetų modelio

instrumentarijus, biudžetų modelių integravimo metodikos ir biudžetų modelių vertinimo matricos.

### **Darbo praktinė reikšmė:**

Pasiūlyti šiuolaikiniai modernūs biudžetų modeliai, kurie: 1) sudaro sąlygas parinkti biudžetų modelių instrumentarijų; 2) sukurta organizacijos tipų ir biudžetų ryšių modelių subalansavimo sistema; 3) parengta integruotų ir savalaikiai koreguojamų biudžetų modelių metodika 4) biudžetų modelio vertinimo matrica, leidžianti tobulinti organizacijos veiklą.

Todėl:

- sukurtais biudžetų modeliais gali praktiškai naudotis visos organizacijos, nepriklausomai nuo jų dydžio, nuosavybės formos ar veiklos pobūdžio. Jos, remdamosi pasiūlyta biudžetų modelio vertinimo matrica, galės tobulinti ir palaikyti modernią savo veiklos kultūrą;
- sudaryti modernūs biudžetų modeliai, atskleidžiantys jų šiuolaikinę sampratą, yra tinkama priemonė akademinės profesijos atstovams skleisti žinias visuomenei apie modernius biudžetų modelius ir atlikti tolesnius modernių biudžetų modelių vertinimo tyrimus, o organizacijų vadovams parengtos gairės, kuriomis remiantis galima savo pajėgomis parengti ir naudoti optimalų biudžetų modelį;
- sudarytais moderniais biudžetų modeliais gali remtis visi organizacijų vidiniai informacijos vartotojai, t. y. ne tik vadovai, bet ir vadybininkai, administracijos skyrių darbuotojai ir visi kiti, kurie praktikoje susiduria su biudžetų modeliais. Atsižvelgiant į tai, šio darbo rezultatai padės organizacijoms taikant biudžetų modelius formuoti ir išsaugoti modernių organizacijų kultūrą.



## IŠVADOS

1. Ištirus mokslo darbuose dvi dedamąsias: **modernias organizacijas** ir **biudžetų modelius**, nustatyta, kad jie tiesiogiai įtakoja organizacijų kultūrų vystymąsi ir gali sąlygoti jų nykimą, jeigu veikloje taikomi biudžetų modeliai neatitinka šiuolaikinių verslo aplinkos sąlygų. *Moderni organizacija* darbe traktuojama kaip tam tikros struktūros strateginio išvystymo galimybė, sietiną su trimis svarbiausiais veiklos kokybės parametrais: *strateginiu valdymu, antrepreneriška veikla* ir *organizacijos socialinės sistemos kokybe*.

*Biudžetų modeliams įtaką daro šie svarbiausi šiuolaikinio verslo aplinkos sąlygų reikalavimai*: 1) strategijos koregavimas per kuo trumpesnę laiką; 2) išteklių prieinamumas pagal poreikį; 3) dėmesys skiriamas verslo sukuriama pridėtinei vertei, bet ne jo apskaitai; 4) šiuolaikiniai veiklos vertinimo modeliai; 5) veiklos decentralizavimas; 6) darbuotojai, vertinami kaip pagrindinis organizacijos turtas; 7) hierarchinių ryšių atsisakymas.

2. Atskleista **tiesioginė priklausomybė tarp organizacijos tipų, jų kultūrų bei biudžetų modelių sudarymo ir taikymo**. Tokia perspektyva leido įrodyti, kad biudžetų modelių sudarymas ir taikymas daro tiesioginę įtaką įmonės vadybos kultūrai. Todėl tobulėjant organizacijų tipams privalo keistis ir biudžetų modeliai. Ir atvirkščiai – keičiantis biudžetų modeliams, sudaromos prielaidos pačios organizacijos tobulinimui. Kitaip tariant, biudžetų modeliai tampa organizacijos vadybinės veiklos indikatoriumi, leidžiančiu formuoti ir išsaugoti modernią šiuolaikinės organizacijos kultūrą.

Atsižvelgiant į tai, suformuluotos keturios pagrindinės organizacijų tipų, o taip pat ir biudžetų modelių atmainos: 1) *tradicinės ir į gamybą orientuotos organizacijos taiko paprastus biudžetų modelius*; 2) *į marketingą orientuotos organizacijos taiko geresnius biudžetų modelius*; 3) *strategiškai valdomos organizacijos taiko pažangius biudžetų modelius*; 4) *antrepreneriškos organizacijos taiko biudžetų modelius „vadyba anapus biudžetų“*. Įmonės, linkusios formuoti ir išsaugoti modernios organizacijos kultūrą ar bent jau svarbiausias jos savybes, privalo savo



veikloje taikyti *pažangius biudžetų modelius* arba modelius „*vadyba anapus biudžetų*“.

3. Biudžetų trūkumai, sąlygoti organizacijų virsmų ir konkurencinio potencialo didėjimo, kartu sukėlė ir *kardinalias biudžetų modelių transformacijas*, dėl kurių įvairiuose mokslo šaltiniuose buvo suformuluotos įvairios, dažnai netgi skirtingos organizacijų biudžetų sąvokos, nurodomos nevienodos jų funkcijos, nustatytos skirtingos biudžetų rūšys bei jų sudarymo etapai. Todėl disertacijoje patikslinta šiuolaikinių biudžetų sąvoka, nustatytos modernių biudžetų modelių funkcijos, ištirti biudžetų modelių sudarymo etapai ir sukurtas tradicinių ir modernių biudžetų modelių instrumentarijus:

- atlikus mokslo darbuose pateikiamos sąvokos „biudžetai“ transformacijos analizę, nustatyta, kad ši sąvoka apibūdinta nepakankamai išsamiai modernios organizacijos kultūros sąlygomis, nes: 1) biudžetai dažnai *nesiejami su strateginiais organizacijos tikslais*; 2) biudžetai *siejami tik su finansiniais rodikliais*. Todėl apibrėžiant biudžetus būtina taikyti platesnį požiūrį ir įvertinti visus ar bent daugelį modernios organizacijos kultūros formavimo ir išsaugojimo aspektų, o pačius biudžetus tikslinga apibrėžti kaip *informacinį modelį, skirtą organizacijai įgyvendinti tarpusavyje suderintus strateginius, einamuosius bei operatyvinius tikslus, išreikštus finansiniais ir nefinansiniais rodikliais*;

- nustatytos ir apibrėžtos modernių organizacijų biudžetų modelių funkcijos: *planavimas*, kuriame atsisakoma fiksuotų ilgalaikių tikslų ir nustatomi trumpo arba vidutinio laikotarpio tikslai, o strategija koreguojama per trumpesnę laiko tarpą; 2) *komunikacijos funkcija* grindžiama informacijos skaidrumu; 3) *koordinavimas* vykdomas dinamiškai, kad visi padaliniai bendrai veiktų savo ir organizacijos labui ir atitiktų verslo tendencijas; 4) *įvertinimas* turi būti paremtas siekiamais finansiniais ir nefinansiniais rodikliais; 5) *motyvavimas*, remiantis bendra verslo sėkme; 6) *kontrolė*, deleguojama ir žemesnio lygio vadybininkams.

- atlikta mokslinių darbų analizė parodė, kad nėra vieningos nuomonės dėl biudžetų sudarymo etapų skaičiaus ir nuoseklumo. Autorių pateikiami biudžetų sudarymo etapai dažniausiai yra tik bendro apžvalginio pobūdžio. Organizacijoms, kurios siekia formuoti



ir išsaugoti modernią kultūrą, būtų racionalu vadovautis autorės sukurtais biudžetų modelių sudarymo etapais: *pagrindiniu, organizaciniu, metodiniu, techniniu ir baigiamuoju*;

- nustatytas tradicinių ir modernių biudžetų modelių *instrumentarijus*, kuris integruotas į biudžetų modelius.

4. Praktikoje vienas paprasčiausių ir populiariausių nukrypimų nuo biudžetų fiksavimo metodų remiasi finansinės apskaitos duomenimis, tačiau nukrypimai nuo biudžetų turi būti registruojami nelaukiant pirminių apskaitos duomenų fiksavimo, kadangi naudojantis biudžetų modeliais būtina sutrumpinti visus vertės kūrimo veiksnius – nepalanki situacija neturi būti kompensuojama kitais veiksniais, bet turi būti ištaisoma. Iš finansinės apskaitos į biudžetus integruoti duomenys kaip faktiniai, vėliau apskaičiuojant palankius arba nepalankius nukrypimus nuo jų, atitolina vadybos sprendimus vidutiniškai nuo penkiolikos iki trisdešimties dienų. Todėl įmonės, laukdamos finansinės apskaitos duomenų, kuriuos galėtų integruoti į biudžetus, nukrypimus apskaičiuoja tik tuomet, kai jau kito mėnesio biudžetas įpusėjamas vykdyti.

5. Biudžetus tikslinga taikyti mažose, vidutinėse ir stambiose įmonėse. *Svarbiausias rodiklis, į kurį reikėtų atsižvelgti, sprendžiant, ar organizacijai reikalingi biudžetai, yra ne pardavimo pajamos ar turto vertė, ne nuosavybės forma, tikslai ar veiklos pobūdis, bet darbuotojų skaičius organizacijoje. Maža įmonė, vertinant biudžetų aspektu, – tai organizacija, kurioje darbuotojų skaičius neviršija 49. Vidutinė organizacija – tai įmonė, kurioje dirba nuo 50 iki 249 darbuotojų. Organizacija įmonė – tai įmonė, kurioje dirba daugiau nei 250 darbuotojų.* Biudžetų modelių sudarymo ir taikymo aspektu į stambias organizacijas reikėtų vertinti konsoliduotai – kaip keletą vidutinių įmonių, t. y. visą organizacijos veiklą suskaidant į atskirus procesus arba savarankiškas veiklas.

6. Iki šiol mokslinėje literatūroje biudžetų modelių ir jų taikymo problemos modernių organizacijų (strategiškai valdomų ir antrepreneriškų) aspektu netyrinėtos. Disertacijoje nustatyta, kad biudžetų modelio parinkimas esminiai veikia organizacijos tipą ir jos kultūrą, todėl pirmą kartą *suformuoti paprastų, geresnių, pažangių ir*

„vadybos anapus biudžetų“ modelių **požymiai** ir **papildytas** tradicinių, orientuotų į gamybą, orientuotų į marketingą ir antreprenerišku organizacijų tipų **požymių sąrašas**. Nustatyta, kad modernių organizacijų biudžetų modeliuose turi būti keliamas reikalavimas *didinti sąnaudas ir mažinti išlaidas*, tada biudžetų modeliai atitiks šiuolaikinę verslo aplinką, skatins įmonės darbuotojus veikti organizacijos labui, *ugdys strateginį valdymą, antreprenerišumą bei socialinės sistemos kokybę*.

7. Pirmą kartą Lietuvos Respublikoje atliktas išsamus biudžetų modelių sudarymo ir taikymo tyrimas, o gauti rezultatai palyginti su JAV įmonėmis. Tyrimo rezultatai parodė, kad: 1) Lietuvos Respublikos įmonės neketina atsisakyti biudžetų, nes mano, kad jie *sukuria pridėtinę teigiamą vertę, bet linkusios juos tobulinti*; 2) Lietuvos įmonės, sudarinėdamos ir taikydamos biudžetus, *susiduria su didesnėmis kliūtimis, nei JAV įmonės*; 3) *mažos, vidutinės ir stambios įmonės susiduria beveik su vienodomis biudžetų sudarymo ir taikymo kliūtimis*.

8. Darbe konstatuojama, kad *pagrindiniai vadybos apskaitos instrumentai*, lemiantys biudžetų modelių sudarymą ir jų taikymą, yra: 1) savikainos kalkuliavimas; 2) maržų sistema; 3) netiesioginių išlaidų paskirstymo būdai; 4) vidinė atskaitomybė.

9. Atlikus teorinius ir praktinius tyrimus, nustatyta, kad: 1) nėra išplėto ir išsamaus biudžetų modelio organizacijoms, siekiančioms formuoti ir išsaugoti modernios organizacijos kultūrą; 2) įmonės netektina atsisakyti biudžetų, bet dažniau yra linkusios juos tobulinti. Todėl darbe autorė pasiūlė biudžetų modelius, kurie gali būti pritaikyti strategiškai valdomoms ir antrepreneriškomis organizacijoms. Biudžetų modeliai sukurti atsižvelgiant į tokias **prielaidas**: 1) modeliai skirti organizacijoms, kurios sudarydamos ir taikydamos biudžetų modelius *siekia formuoti bei išsaugoti modernios organizacijos kultūrą*; 2) biudžetų modeliuose *susisteminta jų sudarymo metodologija*; 3) pagrindinis dėmesys skiriamas biudžetų modelių sudarymo komponentams, kurie *tiesiogiai priklauso nuo visų įmonės darbuotojų indėlio* į biudžetų modelių sudarymo ir taikymo procesą; 4) biudžetų modeliai skirti *organizacijoms, nepriklausomai nuo jų dydžio*.

*Disertacijoje pateikiami biudžetų modeliai susideda iš: biudžetų modelių struktūrogramos, biudžetų modelių instrumentarijaus, biudžetų modelių ir organizacijos tipų subalansavimo sistemos, biudžetų modelių integravimo metodikos bei organizacijų tipų tobulinimo taikant modernius biudžetų modelius įvertinimo (matricos), kurie atitinka šiuolaikinio verslo tendencijas.*

10. Atlikus teorinę mokslinės literatūros analizę ir interpretavus praktinius biudžetų modelių taikymo rezultatus, nustatyta, kad prieš rengiant ir diegiant organizacijose biudžetų modelius, būtina atsižvelgti į šiuos pagrindinius reikalavimus: 1) biudžetai turi būti rengiami *atsižvelgiant į įmonės vadybos struktūrą, jos strateginius ir taktinius tikslus, naudojamus finansinius ir svarbiausia – nefinansinius rodiklius;* 2) rengiant biudžetus turi būti *derinamasi prie įmonėje taikomos išlaidų apskaitos ir savikainos kalkuliavimo sistemos;* 3) įmonėje taikomas biudžetų modelis turi būti *orientuojamas į vadybos sistemos poreikius.*

11. Vienas iš svarbiausių kriterijų sudarant ir taikant modernius biudžetų modelius organizacijose yra vadovų pasiryžimas pasiekti šiuolaikinės kultūros lygį įmonėje. Taikant biudžetų modelius modernios organizacijos kultūros sąlygomis, jos vadovas šalia tradicinių funkcijų, realizuojamų visų tipų modeliuose, *atsako ir už: 1) už bendrąsias ir administracines išlaidas ir sąnaudas; 2) už darbuotojų pasitenkinimą darbu ir jų tinkamą motyvavimą; 3) už projektus, kurių vadovu jis pats yra paskirtas; 4) už bendrą vadovavimą biudžetų modeliui.*

Įvertinus autorės sudarytą teorinį įmonės biudžetų modelį, formuojantį ir išsaugantį šiuolaikinės modernios organizacijos kultūrą, pateikiant Lietuvos Respublikos įmonių pavyzdžius, galima daryti išvadą, kad ***pagrindinės disertacijoje suformuluotų biudžetų modelių sudedamosios dalys ir jų ryšiai pagrįstos.*** Nors biudžetų modelių integravimas davė naudos pradėjus darbus, tačiau modernios organizacijos kultūros formavimas yra ilgalaikis ir sudėtingas procesas. Suformuoti tokią kultūrą, ypač jau veikiančioje organizacijoje, nėra paprasta.

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### Išsilavinimas:

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2006 – dabar	VU KHF	Lektorė

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#### *Mokslinės publikacijos:*

- KALČINSKAITĖ, Rūta. Valdymo apskaitos elementų taikymas mažose ir vidutinėse įmonėse. *Economics and management*: Kaunas: Technologija, 2009. 14, p. 64 – 70. ISSN 1822 – 6515.
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