## Problems of Organization of Effective Budgeting within Managerial Accounting System

## N.V. Naumova, E.I. Parkhomenko

Tambov State Technical University, Tambov

**Key words and phrases: automation;** budget; budgeting; budget process; methodology; motivation; managerial accounting; effectiveness.

**Abstract:** The paper studies the infrastructure of the budgeting system within the framework of managerial accounting. Thus, the causes of non-effective budgeting at most Russian enterprises are studied in detail. The recommendations on the drawback elimination in each of the budgeting system components are given.