

Название публикации:

Developing methodological approaches to financial and economic planning at oil and gas enterprises

Авторы:

Bondarenko, T.G.a, Ishkinina, G.S.b, Khalidov, I.A.c, Soltakhanov, A.U.a

- a. Plekhanov Russian University of Economics, Stremyanny per. 36, Moscow, Russian Federation
- b. The Kazakh-American Free University, pr. Nezavisimosti, Ust-Kamenogorsk, Kazakhstan
- c. Gubkin Russian State University of Oil and Gas (National Research University), Leninsky Prospekt, Moscow, Russian Federation

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Аннотация:

The article considers the modern principles of business planning at oil and gas companies in order to find uniform methodological principles and approaches to it, to forming management reporting at these companies and their subsidiaries and associated companies, as well as the procedure of interaction among them in terms of preparation, protection, adjustment and execution of business plans. The proposed method establishes uniform requirements for the management cost accounting and the cost formation of each technological process at the oil and gas enterprises. The aim of the method is to obtain operative and reliable information on each technological process and for each business unit. The goal of this study is to develop approaches to describing the list of planned financial and nonfinancial indicators, as well as algorithms for their planning in terms of detailing the methodology for planning indicators for the one-year horizon (12 months of the planned period and one month of the anticipated fact of the current period) and monthly sliding planning for the purpose of automation based on the existing practice at the oil and gas enterprises, as well as for enabling the calculation of the detailed budget models developed for their implementation in an automated system. The article describes the model of the prototype of the annual planning level of the plant, holding or joint-stock company, which can be implemented both in SAP modules and in MS Excel format for the purpose of visualizing the methodology of the future system implemented on the unified budget classifier.

Ключевые слова:

Affiliated companies, Budget, Budget classifier, Budget model, Business planning, Consolidation, Holding company, International financial reporting standards, Management reporting, Oil and gas business, Planning algorithms, Reporting automation, Subsidiaries