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TITLE: BUDGETING IN SMEs: AN APPLICATION IN BİREKSAN BAKERY LIMITED.

ABSTRACT

SMEs are the companies that make important contribution to the economic growth and development processes of the countries where they exist. Especially, they have much more addition to employment. SMEs create the most part of the employment opportunity. To increase the SMEs productivity in the economic structure, there should be find out the solitions of SMEs problems. One of the most important problems of SMEs is the lack of planning and control. To remove this lacking, budgeting sholud be done and implemented.

The purpose of the study is “to emphasize the importance of budgeting in SMEs and to tell how to budget.”

First in the study, SMEs are told. Then, it is concentrated on budgeting technics and company budgets that is an effective planning and control tool. Afterwords, it is explained how to budget in SMEs. In other words, it is also explained that how to budget by practice.

It is used literature scaning technique in the theoritical parts of the study and also searched the Turkish and English sources in the literature. Deduction method is used in the study.

The numeric datas of the resarch is collected from “DİE” and “TÜİK” aditionally the all accounting datas of the application is provided by BİREKSAN Bakery Limited in Nazilli.

KEY WORDS

Small and Medium Sized Enterprises (SMEs), Planing and Control, Budget, Company Budgets and Budgeting.