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STATE EDUCATIONAL INSTITUTION  
"SCHOOL OF BUSINESS OF BELARUSIAN STATE UNIVERSITY"  
Chair of Innovative Management

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**RESEARCH ON THE CONSTRUCTION OF GROUP B'S  
COMPREHENSIVE BUDGET MANAGEMENT SYSTEM BASED ON EVA**

Master's thesis

specialty 1-26 80 04 "Management"  
(profile "Financial Management")

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## GENERAL CHARACTERISTICS OF THE WORK

Master's thesis: 74 p., 7 figures, 6 tables, 23 sources.

ECONOMIC VALUE ADDED, ECONOMIC BENEFIT ,  
COMPREHENSIVE BUDGET MANAGEMENT, CAPITAL ALLOCATION,  
COST, MANAGEMENT METHOD, INDICATOR APPLICATION, ANALYSIS,  
EVALUATION, SYSTEM CONSTRUCTION

**The aim of the study is** to construct Group B Comprehensive Budget Management System based on EVA to help companies strengthen the comprehensive budget management.

In order to achieve the above stated goal, the following objectives have been developed:

- Combine the budget goals under EVA-based comprehensive budget management with the company's long-term strategic goals to effectively solve the short-sightedness of traditional budgets and other shortcomings.

- Analyze the current comprehensive budget management of Group B and observe its current EVA-oriented comprehensive budget management implementation and its effects.

- Discover the existing problems of Group B's comprehensive budget management and analyze the reasons, construct a comprehensive budget management system of Group B based on EVA, and supervise and improve it.

**Object of the research:** a building materials company "Group B"

**Subject of the research:** a comprehensive budget management system based on EVA to improve the company's comprehensive budget management level.

**Research methods:** Analytic Hierarchy Process (build a multi-level analysis model), inductive method, comparative analysis method.

**Realm of the possible practical application:** the proposed solution can be applied to large companies or other building materials companies to implement when improving the company's comprehensive budget management system.

The author of the paper confirms that the computational and analytical material provided in the thesis reflects the state of the process under investigation correctly and objectively, and all theoretical, methodological and methodical provisions and concepts are referenced to their authors.