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Forecasting Budget Revenues Using the ARIMA Time Series Model

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Abstract

In recent decades, information has become one of the most important resources of a company, and modern management, based on flexibility and dynamism, requires complex and operational information. But how relevant, pertinent and in time information can be obtained? What methods and tools can be used to provide the most accurate information when it comes to planning and forecasting? A basic tool of accounting and controlling is represented by the budget, especially its forecasting function. In this context, for this study, the forecast of the budget revenues is done by using the ARIMA time series model. An increasing trend in the forecast for the analyzed year was observed, which represents a favorable sign for the company in terms of revenue growth.

Key words: budget; forecasting; forecasting models; time series; ARIMA; SPSS;

JEL Classification: M41

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