Abstract (Resumen de 100-250 palabras) / Abstract (Laburpena 100-250 hitzetan)

Many companies in growth do not actually take precautions about the way they are facing changes. Apbosmam has rightly realised whether they want to growth in good health, they had better study the inside of the company.

The "Integral System of Deviation for Apbosmam" proposes to create a logical process based in the strategical management of budget and deviations. It begins with an external analysis, afterwards, an internal analysis will be required. Once the managers have this two kind of information, they will be able to take a qualitative plan as the strategical plan and traduce it in a quantitative plan called the master plan. The next step is to take actions in order to fulfill the master plan. The performance of actions will be reflected in the real budget. Deviation analysis is the next logical step in the process. Maximum levels of deviation in Apbosmam productive process are due to deviation in sales according to a variety of factors like climatology, low levels of fertilization or cultural aspects. Finally, it is suggested the necessary actions in order to minimise the global deviations such as new policies of production or policies of partners captation.

Materias o Palabras Clave (máximo 5) / Gaiak edo hitz gakoak (gehienez 5)

- Strategic management of budget deviations,
- Business Intelligence,
- Cost structure,
- Master budget,
- Real budget.

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### Euskera

**Abstract** *(Resumen de 100-250 palabras) / Abstract (Laburpena 100-250 hitzetan)*

**Materias o Palabras Clave** *(máximo 5) / Gaiak edo hitz gakoak (gehienez 5)*

### Otro Idioma

**Beste hizk. bat**

**Abstract** *(Resumen de 100-250 palabras) / Abstract (Laburpena 100-250 hitzetan)*

**Materias o Palabras Clave** *(máximo 5) / Gaiak edo hitz gakoak (gehienez 5)*