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**Budgetary Control** James Oscar McKinsey, 2013-09 This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1922 edition. Excerpt: ... CHAPTER XXIII

MANUAL OF BUDGETARY PROCEDURE Need for Manual -, . As shown by the discussion in the preceding chapters, the procedure involved in the preparation and execution of the various departmental budgets is a comprehensive and complex one. It requires the cooperation of the various functional executives, and a very definite coordination of the activities of the functional departments. The success of the budgetary program is dependent on this cooperation and coordination. If any part of the procedure fails, it disrupts the remainder. For these reasons it is desirable that the budgetary procedure be very carefully worked out and reduced to written form, so that all executives and employees concerned may be fully cognizant of it. This can be most easily done by the preparation of a manual on budgetary procedure. Contents of Manual The contents of a manual on budgetary procedure will vary from business to business, depending on the volume and nature of the operations performed and upon the organization by which the operations are carried on. In a manufacturing business it is usually desirable that the manual discuss the following: 1. Organization for Budgetary Control 2. The Sales Budget 3. The Production Budget 4. The Labor Budget 5. The Manufacturing Expense Budget, 6. The Materials Budget 7. The Plant and Equipment Budget 8. The Expense Budgets 9. The Financial Budget 10. The Estimated Financial Statements Illustration of Manual To show concretely the possible contents of a manual on budgetary procedure, there is given below the manual of a manufacturing company. The company has sales of about \$6,000,000 a year. Part of the product of the company is sold direct to the consumer, while the remainder is sold to merchants. Branches...

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process. Specially designed, it also provides complete budgeting techniques and applications for most business situations, from planning and control to implementation. Forms, schedules, exhibits, and formats are included to take you through the myriad of details necessary to prepare a successful budget.

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**BUSINESS ACCOUNTING AND FINANCIAL MANAGEMENT SUBHASH CHANDRA**

DAS,2013-06-03 This comprehensive and concise book critically examines the essential principles, practices and approaches to financial accounting, cost and management accounting, and financial management. This book is intended for the postgraduate students of management and commerce. Besides, it is equally useful for the students of engineering and technology. The objective of this book is to assist the students and readers in developing an understanding of the theories of various branches of accounting and financial management, and to integrate the knowledge with practice in evaluating the strategic management decisions. The book contains thirty-three chapters divided into three parts. Part A comprising ten chapters discusses the key principles and practices of financial accounting. Part B containing eight chapters explains various methods and techniques of cost and management accounting. Part C comprising fifteen chapters provides an insight into the numerous dimensions of financial management policies and practices. Key Features • A systematic presentation of the subject matter, supported with substantial number of Examples, Diagrams and Tables for easy understanding. • The topics of 'Accounting for Fixed Assets' (Chapter 4), 'Depreciation Accounting' (Chapter 5), 'Revenue Recognition' (Chapter 6), 'Accounting for Inventories' (Chapter 8) and 'Cash Flow Statement' (Chapter 20) have been written thoroughly in accordance with the Accounting Standards (AS) issued by the ICAI. • Review questions covering examination problems and their answers are given at the end of each chapter. The detailed answers are available in the Instructors' Manual. • An exhaustive glossary of terms have been provided to explain the core concepts. • Solutions Manual is also available.

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