



# SNS College of Technology

## Coimbatore - 35



19BACT602 – Accounting For Managers

Unit I V– Decision Making Tools



Presented by

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**1<sup>st</sup> Indian**  
**Instituti**  
**to**  
**on Implement** **Design**  
**Thinking**  
**Curriculum**

Redesigning Common Mind and  
Business Towards Excellence



# Topic ??????????

ZERO-BASED  
BUDGETING





# Lets Focus on

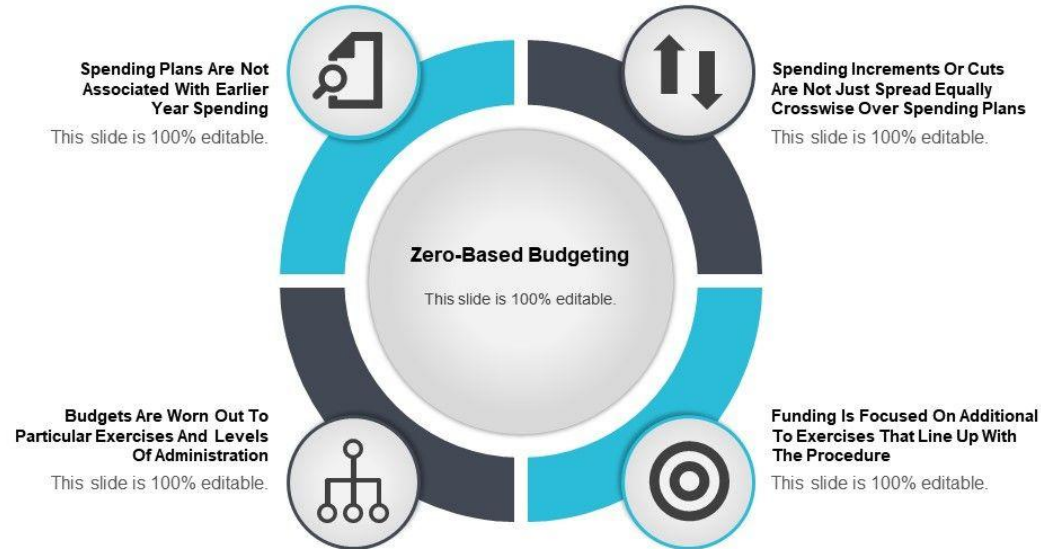
## ZERO BASED BUDGETING

Zero-based budgeting (ZBB) is a budgeting technique in which all expenses must be justified for a new period or year starting from zero, versus starting with the previous budget and adjusting it as needed.



# PROCESS

## Zero-Based Budget Process

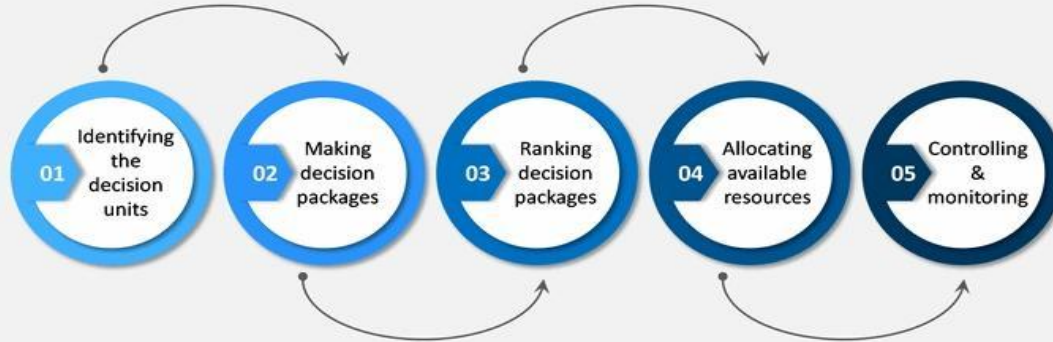




# STEPS IN ZERO BASED BUDGETING

## ZERO BASED BUDGETING

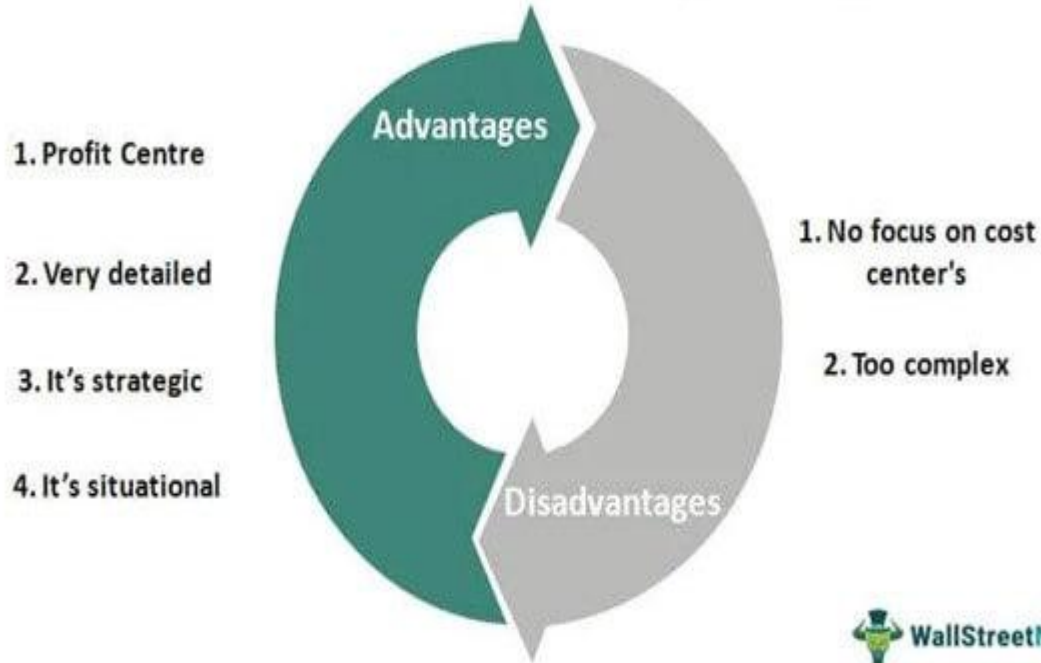
Steps in Zero Based Budgeting





# ADVANTAGES AND DISADVANTAGES

## Zero Based Budgeting





# Summary

## ZERO BASED BUDGETING

- Meaning
- Process
- Steps
- Advantages and Disadvantages

SUMMARY





# Reference

[https://www.oracle.com/in/performance-management/planning/zero-based-budgeting/#:~:text=What%20is%20zero%2Dbased%20budgeting%20\(ZBB\)%3F,and%20adjusting%20it%20as%20needed.](https://www.oracle.com/in/performance-management/planning/zero-based-budgeting/#:~:text=What%20is%20zero%2Dbased%20budgeting%20(ZBB)%3F,and%20adjusting%20it%20as%20needed.)







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