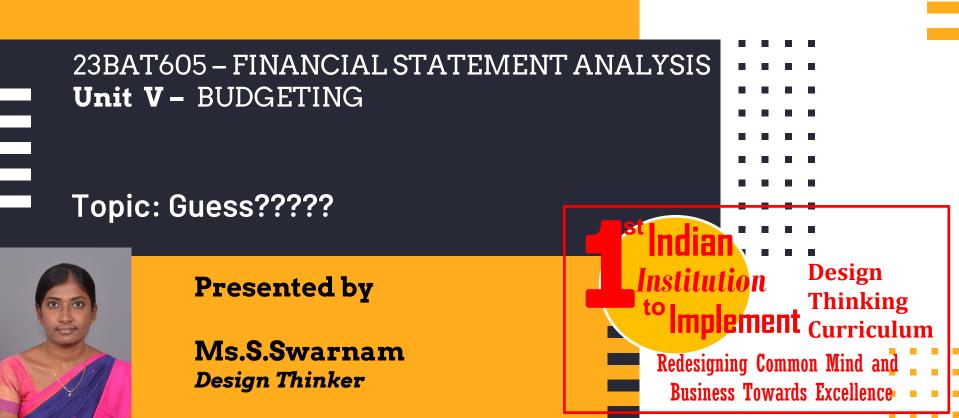


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#### **Connect these Pictures....**











According to Brown and Howard, 'A budget is a *pre – determined statement* of management policy which provides a standard for comparison with actual results during a given period'.









### **BUDGETARY CONTROL:**

- Budgetary control is the process of *determining various* budgets for the business unit in future.
- It is also called as *system of controlling costs* through budget preparation.



### 01.12.2023





## 1. Helps to plan and control the *income and expenditure of the organization*.



2. Maximizes the *profit* for the organization.



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3. Provides *adequate capital* for working.



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5. Helps to evaluate the performance.



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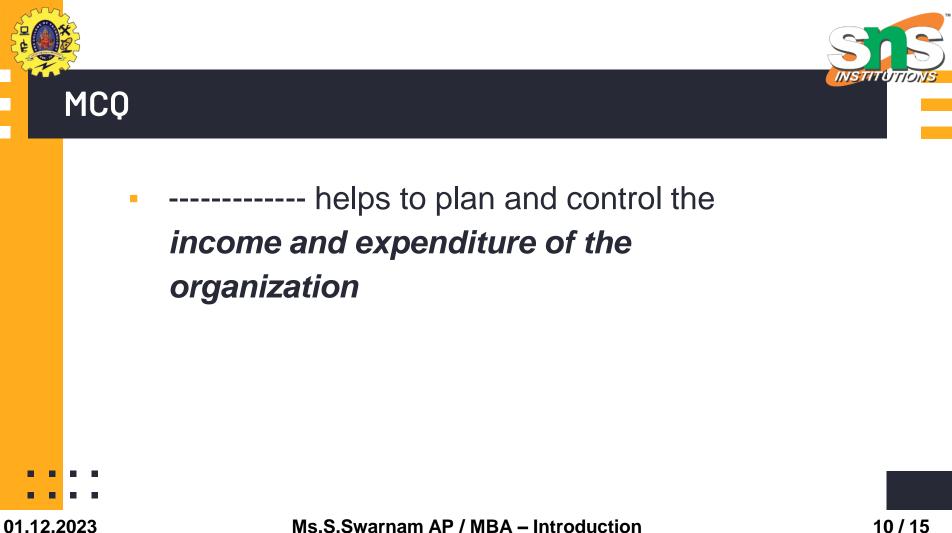


# Time for the assessment...

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6. Decentralizes the *responsibilities.* 



01.12.2023















### **References...**



- <u>https://businessjargons.com/budget.html</u>
  - https://www.yourarticlelibrary.com/accounting/budget -accounting/budget-meaning-features-and-its-typesaccounting/65284

















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