



SNS College of Technology

Coimbatore - 35



23BAT605 – FINANCIAL STATEMENT ANALYSIS

Unit V – BUDGETING

Topic: Guess?????



Presented by

Ms.S.Swarnam
Design Thinker

1st Indian Institution to Implement Design Thinking Curriculum
Redesigning Common Mind and Business Towards Excellence



Connect these Pictures....





BUDGET:

- 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.





OBJECTIVES OF BUDGETARY CONTROL:

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



OBJECTIVES OF BUDGETARY CONTROL:

2. Maximizes the *profit* for the organization.



OBJECTIVES OF BUDGETARY CONTROL:

3. Provides *adequate capital* for working.



OBJECTIVES OF BUDGETARY CONTROL:

5. Helps to *evaluate the performance.*

PERFORMANCE



EXCELLENT



GOOD



AVERAGE



POOR



Time for the assessment...



MCQ

- ----- helps to plan and control the ***income and expenditure of the organization***



OBJECTIVES OF BUDGETARY CONTROL:

6. Decentralizes the *responsibilities*.





Summary

- Objectives of Budget





References...



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



Thank
you





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