

# BUDGETING, PLANNING & CONTROL (Chapter 8)

## **Budgeting, Planning And Control**

**A budget is a plan and budgeting is one part of the strategic planning process, which is concerned with planning and control**

**Planning budgets are management's belief of what the business's costs and revenues will be over a specified**

# Chapter 8 Budgeting For Planning And Control

**Don R. Hansen, Maryanne M. Mowen**



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