

2601324 Profit Planning and Control

3(3-0-6)

PROFIT PLAN & CTR

Prerequisite: 2601225

Strategic planning; roles of profit planning and control; objectives and principles of planning and control; techniques in profit planning and control; budget preparation for trading, manufacturing and service businesses; behavioral aspects of budgeting; management control report and variance analysis; profitability analysis by product, business unit, customer and channel distribution.