Accounting in Planning and Control of a Government Department

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Thesis Summary

The role of accounting in the planning and control of business enterprises is well acknowledged. However, the same is not so in case of a Government Department

This research aims at extending accounting principles to planning and control of a government department. It aims to present an integrated planning and control system backed up by an effective internal accounting system. The suggested system, it is hoped, should provide the different levels of management with the necessary information for better planning and control effort.

This research covers the different functions of the Department of Agriculture. The emphasis is on planning and controlling the operations at different responsibility centres of the Department of Agriculture.

The suggested planning and control system and the supporting internal accounting system comprises of

- an internal accounting system covering cost accounting records;

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