

# CONTENTS

1	Introduction	1
2	A Survey of Accounting Principles	9
3	The Basis of the Forward Plan	28
4	The Level of Activity	51
5	The Utilization of Capacity	74
6	Determining the Price	91
7	Capital Budgeting	114
8	Organizing for Budgetary Control	134
9	Essential Information for Control	161
10	Information for Departmental Managers	199
11	The Problem of the Future	231
12	Price Controls	254
	Index	267