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Fig. 18.1 Subsidiary Budgets and the Master Budget

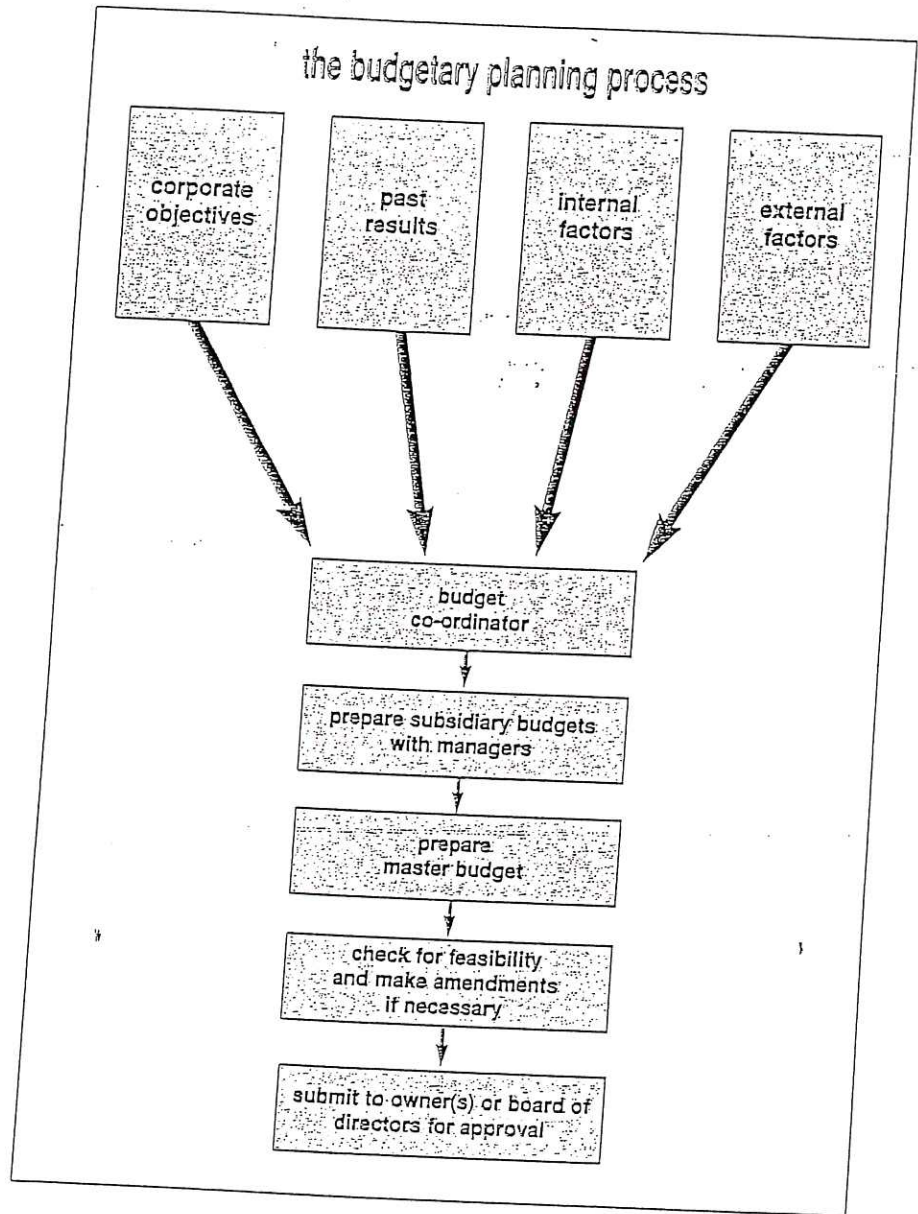


Fig. 18.2 Budgetary Planning

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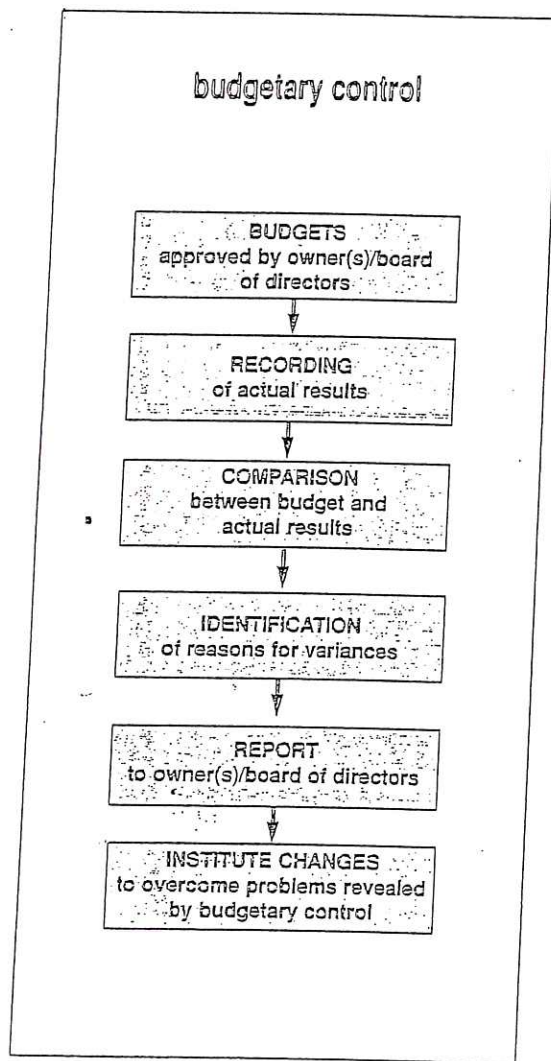
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Fig. 18.3 Budgetary Control