

TITLE

**The Role of Budgeting in Managerial Planning and Control
A Case Study of Guinness Nigeria Plc Benin, Edo State and
Nigerian Breweries Plc Ama, Enugu State**

By

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**A Project Submitted in
Partial Fulfulment of the Requirement for the
Award of Masters of Business Administration (MBA)
in Management
Department of Management
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University of Nigeria, Enugu Campus**

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July, 2012

ABSTRACT

This study is on the Role of Budgeting in Managerial Planning and Control: A case study of Guinness Nigeria Plc. Benin, Edo State and Nigerian Breweries Plc. Ama, Enugu State. This is with a view to identifying some of the factors that has hindered management plans. Budgeting both at managerial level and operational level looks at the future and lay down what is to be achieved. Control checks whether or not the plans are realized and puts into effect corrective measures where deviation or shortfall is occurring. The methodology adopted involves the use of primary data, through structured questionnaire collected from samples of 126 respondents, randomly selected and determined through Bowley's rule. The data obtained were analyzed using the descriptive method to express the relationship among variables. The data were further subjected to chi-square statistical tool in testing the hypotheses from which the position of the research study was established. The result obtained showed that there exists an inseparable relationship between budgeting and managerial planning and control-in both Breweries. The study concludes that budgeting is an important tool in managerial planning and control. In view of this, the researcher recommend that managers and business operators should pay more attention to budgeting because it aids good managerial planning and control.